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THE
Merchants Clerk:

Or, The BUSINESS at the
CUSTOM-HOUSE
M A D E E A S Y,

With respect to the
METHOD of Reporting and Clearing SHIPS
INWARDS AND OUTWARDS,

And Entering GOODS on
IMPORTATION AND EXPORTATION,
FOREIGN, COASTWISE, AND LAND-CARRIAGE.

A L S O
FORMS of the several Dispatches or Clearances given
by the Officers of the Customs to the Masters of Vessels, &c.

By **WILLIAM HUNTER,**
Of the Long-Room, Custom-House, LONDON.

L O N D O N,

Printed by T. and J. W. PASHAM;

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and Crown, in King-Street, Little Tower-Hill.

MDCCLXVI.

31

T. MIE

74	gr. lb.
56	
18	

Or the BUSINESS as the

59	gr. lb.
20	
39	

M. A. 180 E. A. 2 Y.



Method of Reporting

T. MIE, 180 E. A. 2 Y.

Timber, board measure, and
 NORMS of the Timber of the
 by the Officers of the
 Cut 20 inches

Of the Long, Medium, and Short

... ..

TO THE
RIGHT HONOURABLE
GEORGE NELSON, Esq;

LORD-MAYOR of the City of LONDON.

MY LORD,

YOUR LORDSHIP has given very convincing Proofs of your LORDSHIP's Attention to *promote*, as well as *extend*, the TRADE and COMMERCE of this *great* and *opulent* CITY.

The several Companies in general, and every individual Freeman thereof in particular, must be sensible, that was your LORDSHIP *happy in Health*, few if any of your LORDSHIP's Predecessors were more *capable*, than your LORDSHIP, of adding *Honour* and *Dignity* to the *respectable* Office of LORD MAYOR of the CITY of LONDON; and leave a Pattern, worthy Imitation to the Head of every *corporate* Body in *this* and other *Nations*.

in **DEDICATION**

Your LORDSHIP does me great Honour in
permitting me to put your LORDSHIP's Name
to this Work, and I shall always retain a most
thankful remembrance thereof, assuring your
LORDSHIP I am,

P R E F A C E

With all possible Duty,

MY LORD,

Your LORDSHIP's

much obliged

and most humble Servant,

Long-Room,
Custom-house, London,
September 26, 1766.

WILLIAM HUNTER.

T H E

P R E F A C E.

THE present method of educating a young gentleman for the business of a Merchant's counting-house, with respect to that material part of it, how to proceed when he is sent to the Custom-house or the water-side, in order to enter, land, or ship his goods and merchandize, is very deficient, and though otherwise made a complete master of figures, and acquainted with the abstruse branches of learning, yet in a manner totally ignorant of the laws and business of the customs; this, at first, seems strange, but too true is it, and indeed the reason appears very obvious upon reflection, for there is no piece hitherto published, which bears the name of a MERCHANT'S DICTIONARY, or an INTRODUCTION TO TRADE AND COMMERCE, but what is so voluminous, or imperfect in the practical part of the business of the customs, that on the one hand frightens him to a despair of (unless he has a strong genius and great propensity to enter upon a long, tedious, and dry study) ever attaining a tolerable degree of the knowledge of the duty of a merchant's clerk; and, on the other hand, is so imperfect that he is at as great a loss

a loss as before he began to peruse the treatise: hence it is likewise, that we see so many officers of HIS MAJESTY'S customs, frequently perplexing and retarding the merchant, in clearing his goods, and thereby often involving themselves in needless suits, and putting the CROWN to an unnecessary expence.

The following sheets, with my design to publish a Pocket Abstract of Custom and Excise Laws will, I flatter myself, be found in a great measure to remove these difficulties, and I am persuaded, if attended to, cannot but lead my young merchant and officer to transact, and discharge their duties, with satisfaction to themselves, as well as to those by whom they are employed.

What I have hitherto wrote on the customs, duty and gratitude call upon me to return my most sincere thanks to those officers and gentlemen who have so obligingly encouraged my little labours; and I should esteem it a further mark of their approbation, to advise me of such errors as may appear to have passed unnoticed, and what amendments are wanting upon a revise, in order to a second edition, which I purpose as soon as possible to set about.

Faults in this undoubtedly may be met with, and I can only hope for an excuse, by pleading the hurry of business and the press, which sometimes unavoidably prevented my correcting them till too late.

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 thereby often involving themselves in needless suits
 and putting the Crown to an unnecessary expense.

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 a Pocket Abstract of Custom and Excise Laws
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 to remove these difficulties, and I am persuaded, if
 attended to, cannot but be of great service to
 and officer to transact, and discharge their duties.

- Page 17. l. 23. ~~dele therefore.~~
 77. l. 19. ~~dele or manufacture of the said plantation.~~
 83. l. 20. for 14s. read 24s.
 106. l. 15. read ~~Cost goods inwards,~~ page 4.
 118. l. 22. for ~~tax~~, read ~~timber~~.
 138. l. 14. for ~~botargo~~, read ~~botargo~~.
 163. at the bottom, ~~dele Table,~~ and add IV.
 165. l. 3. ~~dele of.~~
 166. l. 7. ~~dele new.~~
 168. l. 8. for ~~3d per Cent,~~ read ~~3d per lb.~~
 N. B. Chapter VI. should be but V. and so on.

merchants are wanting upon a review, in order to
 a second edition, which I purpose as soon as possible
 to set about.

and I can only hope for an excuse, by pleading the
 hurry of business and the press, which sometimes un-
 avoidably prevented my correcting them till too
 late.

This BOOK being regularly entered at
STATIONERS-HALL, whoever publishes
the same, will be prosecuted as the
LAW directs.

A TABLE of the Duties on COALS in the Port of London, at 8s. per Chald.

Cha.	l.	s.	d.	Cha.	l.	s.	d.	Cha.	l.	s.	d.	Cha.	l.	s.	d.	Cha.	l.	s.	d.	
5	1	19	0	100	39	0	0	200	78	—	—	300	117	0	0	400	156	0	0	
10	3	18	0	5	40	19	0	5	79	19	0	5	118	19	0	5	157	19	0	
15	5	17	0	10	42	18	0	10	81	18	0	10	120	18	0	10	159	18	0	
20	7	16	0	15	44	17	0	15	83	17	0	15	122	17	0	15	161	17	0	
25	9	15	0	20	46	16	0	20	85	16	0	20	124	16	0	20	163	16	0	
30	11	14	0	25	48	15	0	25	87	15	0	25	126	15	0	25	165	15	0	
35	13	13	0	30	50	14	0	30	89	14	0	30	128	14	0	30	167	14	0	
40	15	12	0	35	52	13	0	35	91	13	0	35	130	13	0	35	169	13	0	
45	17	11	0	40	54	12	0	40	93	12	0	40	132	12	0	40	171	12	0	
50	19	10	0	45	56	11	0	45	95	11	0	45	134	11	0	45	173	11	0	
55	21	9	0	50	58	10	0	50	97	10	0	50	136	10	0	50	175	10	0	
60	23	8	0	55	60	9	0	55	99	9	0	55	138	9	0	55	177	9	0	
65	25	7	0	60	62	8	0	60	101	8	0	60	140	8	0	60	179	8	0	
70	27	6	0	65	64	7	0	65	103	7	0	65	142	7	0	65	181	7	0	
75	29	5	0	70	66	6	0	70	105	6	0	70	144	6	0	70	183	6	0	
80	31	4	0	75	68	5	0	75	107	5	0	75	146	5	0	75	185	5	0	
85	33	3	0	80	70	4	0	80	109	4	0	80	148	4	0	80	187	4	0	
90	35	2	0	85	72	3	0	85	111	3	0	85	150	3	0	85	189	3	0	
95	37	1	0	90	74	2	0	90	113	2	0	90	152	2	0	90	191	2	0	
100	39	0	0	95	76	1	0	95	115	1	0	95	154	1	0	95	193	1	0	
Bush.	l.	s.	d.	Cha. Bush.	l.	s.	d.	Cha. Bush.	l.	s.	d.	Cha. Bush.	l.	s.	d.	Cha. Bush.	l.	s.	d.	
6	0	1	4	1	—	0	7	10	2	0	0	15	8	3	5	4	0	1	11	3
9	0	2	0	6	0	9	2	6	0	16	11	6	1	4	9	6	1	12	6	
15	0	3	3	9	0	9	9	9	0	17	7	9	1	5	5	9	1	13	2	
18	0	3	11	15	0	11	1	15	0	18	11	15	1	6	8	15	1	14	6	
21	0	4	7	18	0	11	9	18	0	19	6	18	1	7	4	18	1	15	2	
24	0	5	3	21	0	12	5	21	1	0	2	21	1	8	0	21	1	15	9	
27	0	5	11	24	0	13	0	24	1	0	10	24	1	8	8	24	1	16	5	
33	0	7	2	27	0	13	8	27	1	1	6	27	1	9	3	27	1	17	1	
1	0	7	10	33	0	15	0	33	1	2	9	33	1	10	7	33	1	18	5	

COALS,



T H E
Merchants Clerk, &c.

C H A P. I.

Goods Coastwise Inwards.

WHEN any ship or vessel arrives coastwise, the coast cocket, transire, let-pass, &c. must be carried to the Custom-house, and the collector and comptroller will grant a landing sufferance to the coast-surveyor and coast-waiters, to permit the goods mentioned in the dispatches to be unshipped and landed; which sufferance is agreeable to the following form:

B

Form

Form of a landing sufferance.

Port of } Suffer John Richardson and Co. to
 Newcastle. } land three casks, qt. one hundred and sixty gallons, British made spirits; one cask, cont. eight dozen red port wine, qt. thirteen gallons; five casks, qt. fifty gallons red French wine, condemned in the court of Exchequer; two jarrs, raisins of the sun; two trusses, qt. fifty dozen worsted stockings; three packs, qt. nine hundred ells Hollands linen; sixteen hogheads sugar; fifteen barrels raisins, duties paid; one pack woollen drapery; one box hats; and two load household goods, out of the Friends Good Will, Joseph Wilkinson, from London, by cocket dated 3d March, 1766, Custom-house, Newcastle, 5th April, 1766.

*Lang. Sunderland, collector **
*J. Holme, dep. comptroller **

To the surveyor and coast-waiters.

The

The landing sufferance made out and given to the coast-waiters, the goods may be unshipped and landed; and as the condition of the coast bond entered into by the master at the loading port, is to deliver the goods in Great-Britain, and within six months to bring a certificate of delivery from the officers of the port where the goods are so landed, to the collector and comptroller of the lading port, to discharge the said bond, otherwise the coast bond will be returned into the exchequer, and the master or bondsmen be prosecuted for the penalty of the bond; therefore, when all the goods are regularly landed, it is very proper the master should, before he sails again, apply to the collector and comptroller for his return or certificate, or at least take care it is sent him as soon as possible, in order to its being annexed to the coast bond, as the neglect thereof is often attended with trouble and expence in getting it cancelled in the Exchequer, after the bond has, as is before observed, been returned into that court, the form of which certificate is as under.

Form of a return, or certificate to discharge a coast bond.

Port of } **K** NOW ye, that John Richardson and Co. hath landed here
Newcastle. } three casks, qt. one hundred and
 sixty gallons British made spirits;
 one cask, cont. eight dozen red port
 B 2 wine,

wine, qt. thirteen gallons; five casks, qt. fifty gallons red French wine, condemned in the court of Exchequer; two jarrs, raisins of the sun; two truffles, qt. fifty dozen worsted stockings; three packs, qt. nine hundred ells Hollands linen; sixteen hogheads sugar; fifteen barrels raisins; one pack woollen drapery; one box hats; and two load household goods, out of the Friends Good Will, Joseph Wilkinson, from London, by cocket dated 3d March, 1766, entered here 4th April, 1766. Certified this 5th April, 1766.

L. Sunderland, collector *

J. Holme, dep. comptroller *

Notes on coast goods inwards.

1st. Masters of coasting ships and vessels must not presume to deliver any of their loading till they have produced to the collector and comptroller their sufferances, excise permits, tobacco certificates, &c. which are annexed to the cocket, transire, or let-pass, and their warrant or sufferance beforementioned granted for the landing, on forfeiture of the value of the goods.

2d. With respect to exciseable liquors, though they may be attended with excise permits, and all other goods whatsoever coming coastwise from the open seas, without a regular and legal dispatch, are liable to seizure and forfeiture.

3d. All exciseable liquors, except beer, ale, cyder, perry and metheglin, coming coastwise, may not be landed before entry is made with the excise officer, on forfeiture thereof.

4th. No foreign goods, brought coastwise, may be landed at unlawful keys, without a special sufferance, which special sufferance is agreeable to the following form.

Form of a special sufferance for landing foreign goods coastwise, at an unlawful key.

Port of } **W**HEREAS amongst other goods
Scarbro' } which came coastwise from Yarmouth, in the Matilda of Newcastle, Thomas Maude, Master, per cocket, from thence, dated 5th April, 1766. and for the landing whereof a general sufferance has been granted; Daniel Field hath the following foreign goods, viz. seventy barrells rice, eight hogsheads red port wine, two boxes succads, which, for his conveniency, he desireth may be landed at Foely.

Now in consideration that the same is not a lawful key, or place for the landing of goods, we have granted

this special sufferance, by virtue whereof you may permit the said foreign goods to be there landed in your presence, taking the same care, and observing the same methods in the examination, &c. as if landed at the lawful key. Custom-house, *Scarbro'*, 5th April, 1766.

Tim. Otbie, collector *

John Snow, customer *

Richard Wheatly, d. comp. *

To the surveyor, coast-waiter and land-waiter.





C H A P. II.

Goods coastwise outwards.

SHIPS or vessels taking in goods to be carried forth to the open sea, from one port to another in Great Britain, and though within the same county, the master, before he takes in any goods, must go to the Custom-house, and there make an entry of his ship or vessel, with the collector of the customs, who keeps a book for that purpose.

When the ship or vessel is entered out, every person who has any goods to ship on board, must apply to the collector and comptroller for a sufferance, which sufferance is usually made out as follows.

In the EDWARD, *Stephen Wilson*, per *Exeter*.
John Pickering.

Suffer Nineteen casks British spirits, qt. two thousand six hundred gallons; forty two casks sugar, eight casks currants and one hoghead vinegar marked and numbered as in the margin, to be shipped, but not exported

A. B. I. a 19.
D. H. I. a 42.
E. P. I. a 8.
M. R.

till further orders. Custom-house,
London, April 7th, 1766.

B. Green, per collector *

C. White, per comptroller *

The several sufferances granted for the goods shipped by each respective merchant, and the several species of goods shipped by the coast-waiters certified on the back of each sufferance, when the vessel has got in her full loading, before she sails out of port the master must see the sufferances are all duly collected together, and returned to the collector, from which he is to form a cocket, after the following manner.

Form of a coast cocket outwards.

Port of } **K**NOW ye, that John Pickering
London. } hath here loaden nineteen casks
British spirits, qt. two thousand six
hundred gallons, forty-two casks su-
gar, eight casks currants, and one
hoghead of vinegar, as per one suf-
ferance annexed, in the *Edward*, Ste-
phen Wilson, master, per Exeter; se-
curity is given. Dated 7th April,
1766.

B. Green, per collector *

S. Hume, per comptroller *

These

These requisites performed, before the cocket is to be delivered to the master, and the ship permitted to sail out of port, he must, with some other good and sufficient security, enter into bond (to answer the penalty in case of forfeiture) that the goods shipped, be landed at the port cleared for, or in some other port of Great Britain, and within six months next after the date, to bring a certificate under the hand and seal of the collector and comptroller of the port where the goods are to be landed. The bond executed, the coast-waiters satisfied, the cocket made out, the sufferances, excise permits, tobacco certificates, &c. annexed, the dispatches are to be delivered to the master, and he then is at liberty to proceed on his voyage.

This transaction respects the shipping of goods or clearing by coast cocket, but as there are other dispatches or clearances, and some species of goods, such as wool, coals, tobacco, leather, &c. under particular regulations, I shall treat of them distinctly, and as small quantities of goods, and such as are not prohibited to be exported, the duties whereof do not exceed forty shillings, or otherwise might pass duty free, together with foreign goods formerly imported, for which his majesty's duties have been paid, except such quantities of linen, wine, brandy, or tobacco, &c. as require a cocket, then the same may be cleared by a transire or let-pass, which transire or let-pass is as follows; but before I give the form thereof, it is necessary to observe, that, with respect to transires, the same

steps

steps are to be taken, and the same methods observed as to sufferances for shipping out, and the coast-waiters executing or endorsing the quantities of goods shipped, as well as the collecting them together, and annexing them to the back of the transire, only no bond is to be given; and the transire is to be wrote on paper, &c. not on parchment: however, the better to explain the nature of a transire, here follows the form thereof.

Form of a transire.

Port of } **K** NOW ye, that Charles Green is
 Maldon. } permitted to pass forty quarters
 wheat, ten quarters oats, one hundred
 Place for } quarters barley, four bundles
 the Seal. } woollen stuffs, and one hamper, qt.
 three dozen Madeira wine, in the
 Hopewell, Edward Abbot, master,
 for London, as per two sufferances annexed.
 Dated at the Custom-house
 Maldon, 5th April, 1766.

Cba. Maldon, collector *

M. Clapton, comptroller *

N. B. But as a let-pass, in the strict sense of the word, may be said to be a different form of dispatch from that of a transire, I thought it proper to give the form thereof, as is practised in the island of Guernsey, &c. and is as follows.

Form

Form of a let-pass.

Guernsey. By the Right Hon. Sir John Mylne,
Bart. lieutenant governor and com-
Place for mander in chief of his majesty's
the Seal. island of Guernsey, and of all the
castles, forts and forces in the same.

THESE are to certify, that Richard Yates has loaden on board the Robert and Anne, himself master, bound to London, one hundred tons pebble stones, or thereabouts, of the produce of this bailiwick, as per oath before the royal court, therefore are to pass custom free. Given under my hand and seal of Guernsey, 11th day of March, 1766.

John Mylne.

Sworn before us, Daniel De Lisle, *Bailiff,*
J. D. Man,
Charles Andros.

Land-carriage outwards.

Foreign goods sent by land-carriage, from one port to another in Great Britain, must be by a particular dispatch for that purpose, and is as follows.

Form

Form of a land-carriage, certificate, or let-pass.

Port of } **K** NOW ye, that Thomas Ro-
Yarmouth. } binson is permitted to pass
 Place for } by land-carriage, twelve casks su-
the Seal. } gar, six tons iron, in bars, and
 three casks pimento, qt. six hun-
 dred weight, in the waggon of
 John Stephenson for Norwich. To
 be in force two days from the
 date hereof, and no longer. Cus-
 tom-house, *Yarmouth*, 4th April,
 1766.

A. B. collector *
B. C. customer *
E. F. comptroller *

*Notes upon coast cockets, outwards, transires,
 land-carriage, certificates, &c.*

1st. All goods sent by water, must not be shipped on board any ship or vessel, to be carried forth to the open sea, to be landed at any other port or place in Great-Britain, without a sufferance first obtained from the officers of the customs on forfeiture thereof.

2d. No goods may be sent or brought coast-wise in any foreign ship or vessel, or whereof the master and owners are foreigners, (unless denizens

denizens or naturalized) and three fourths of the mariners not British, on forfeiture of ship and goods.

3d. Foreign goods sent coastwise, proof must be made on oath that the duties have been paid, &c.

4th. Spirits, or low wines sent coastwise, a certificate of the duties being paid, must be had from the officers of excise.

5th. Brandy, arrack, rum, spirits, or strong waters, exceeding the quantity of one gallon, sent coastwise, a permit must be taken out, from the officers of excise.

Transires.

6th. With respect to the counties of Kent and Essex, all English corn, grain, meal, and other goods not liable to duty, and not exceeding 40s. customs, or that may be exported duty free, may be carried and brought coastwise, to and from any place within the port of London; that is, from London-bridge, to the North Foreland in Kent, and the Naes of Harwich in Essex, by transire, or let-pafs.

Land-carriage dispatches.

7th. All foreign goods sent by land-carriage, from one part of England to another, must be accompanied with the proper dispatches; otherwise, any officer of the customs may detain

tain the same till proof be made of the payment of the duties.

8th. All arrack, brandy, rum, spirits, or strong waters, exceeding the quantity of one gallon, must be attended with excise-permits; otherwise, the goods are liable to be stoppt by the officers of customs or excise.





C H A P. III.

Ships and goods inwards from foreign parts.

AS the commissioners of his Majesty's customs have the sole direction and management of every branch of that revenue, and every individual officer is immediately accountable to them for their conduct and demeanor in the execution of their duty; therefore, on any extraordinary occasion, all petitions, memorials, &c. relative to the business of the customs, and where the laws, minutes, or orders of the board, have not empowered the collector and comptroller, inwards and outwards, land-surveyors, tide-surveyors, land-waiters, searchers, and other officers of the water-guard duty, &c. &c. to act, or determine, any matter, controversy, &c. between the crown, the merchant and officers, it must be observed as an invariable rule, never to be deviated from, that no officer, merchant, or other person, do presume to take upon themselves, to deliver, or cause to be delivered, any sort of goods, or transact any kind of business, without the commissioners leave, or orders first had and obtained. And as in the out-ports, the customer, collector, and comptroller, or their deputies,

deputies, are the principal officers to enquire of, and execute the laws and business of the customs, directions, rules, minutes, or orders of the commissioners, consequent thereon; therefore, application is first to be made to them: And, that the young merchant may not be at a loss how to proceed, for want of knowing where, and to whom he is to go, when he has any goods to enter, and pay the duties for, it may not be improper, before we go any further to acquaint him that, in the port of London, there are

Nine COMMISSIONERS of the CUSTOMS.

who attend every day at the board, except Mondays, Saturdays, and holidays; to whom all petitions, memorials, &c. on their days of attendance, are to be presented, after the clerk of the papers has entered the same in his book, kept for that purpose; but in the absence of the board, or when there is only one or two commissioners sitting, then the *principal secretary* is to be consulted, and he will, as far as is his province, dispatch such business as comes before him.

Having observed, that the business in general, that is transacted next under the board, is by the

Principal secretary;

it is to be remembered, that, for the business of the *Western* ports, there is a secretary, called the

Western secretary;

to

to whom, or the clerks under him, application is to be made for all business relative thereto; and, for the *Northern* ports, there is a secretary, called the

Northern Secretary;

to whom, or the clerks under him, application is to be made for all business relative to those ports; and, with respect to all proceedings in general, relative to prosecutions for the duties, seizures, and offences against the crown revenue of customs, there is a

Solicitor, peculiar to the port of London;
and for the *Western* ports, a

Western Solicitor;

the *Northern* ports, a

Northern Solicitor;

and for all proceedings, respecting coast-bonds, and criminal prosecutions, there are

Solicitors for such bonds and prosecutions;

besides these officers, there are also several of the nobility, who have places in the customs, and hold them by PATENT from the KING therefore; but they never attend the duty of their departments, and those who act under these noble dukes, lords, &c. are stiled deputies, and sit at the upper end of the room, which is called the Bench-office, to administer the oath, first to the master, when he reports his ship, and secondly to the merchant, after the officer at the report-office has wrote the oath on the warrant, agreeable to the circumstances attending the importation and exportation of

C

goods,

goods, and which by law, the merchant, or his agent, is required to swear to; and these gentlemen are known by the name of Bench-officers; who have likewise clerks, situated at the several offices, or places in the Long-room, and transact the current business of the day, immediately subject to the inspection and direction of the Bench-officers, who signify the board's orders on each respective branch they are deputed to, or employed in; however, for further information herein, I proceed to inform my young merchant, that,

I. *Customs inwards.*

All goods, but those from the Plantations, are to be entered with the deputy, or clerk to the

Collector inwards;

and for Plantation-goods, so far as respects the entry, or duty on poundage goods, the

Plantation collector;

wines and vinegar, the

Collector of the wine-duties.

II. *Customs outwards.*

All goods exported to foreign parts, or entered outwards, are to be entered with the deputy, or clerk to the

Collector outwards;

bonds for prohibited East-India goods, and out-port corn debentures,

Bond-office, near the secretary's office;

certificates.

certificates and debentures, the

Certificate-office,

Collector outwards,

Searcher's office,

Register of Debentures, &c. &c. &c.

wool and leather,

Customer and collector of wool and leather ;
coast-goods, inwards and outwards,

Coast office ;

coals, culm, and cinders,

Collector of the coal duties ;

sufferances for landing, and examining officers, and gentlemens baggage,

Clerk to the deputy collector inwards :

which officers, and their dependants, may be said to comprehend those employed in the business above stairs. But as there are several requisites to be performed, relative to the landing and lading goods, inwards and outwards, both foreign and coastwise, whose office in general describe their duty, I need not further explain them, than by giving the names of the most principal, which are

Inspectors of the river,

Tide-surveyors,

Tides-men,

Land-surveyors,

Land-waiters,

Coast-surveyor,

Coast-waiters,

Weighers,

Searchers,

Land-carriage officers,

with other officers concerned in the examination, and delivery of goods in the King's warehouse ; viz. *the surveyor of the warehouse,* and his assistants, and other persons under his inspection, and direction.

Mediterranean passes, or other business, relative to the act of navigation,

Surveyor of the act of navigation;
tobacco, certificates, and other requisites, relative to tobacco,

Tobacco-office in the Long-room, and Register-general of tobacco.

Clerk of the warrants,
the officer who enters, reads, and delivers the warrants, when completed, to the land-waiters.

Receiver-general and cashier of the customs,
The deputy receiver-general, and tellers, &c. in the treasury, who receive and pay all the King's money for duties, &c. and to whom the collectors in the Long-room, when they don't think proper to take the duties, and when the board orders the drawback, bounty, and premium-money, officers salaries, and other incidental charges, to be paid by the receiver-general.

EXCISEABLE LIQUORS,
The collector of excise.

Trinity-house duties, light duties, Ramsgate-harbour, &c. from ships bound to and from foreign parts,

The collector of those duties and lights;
Trinity-house duties and light duties from coasting vessels inward and outward,
Collector of those duties, under the Trinity-house,
 &c. &c.

The

The above-mentioned offices are the places, as I before observed, thro' which the current business of each day is passed, and may be said to comprehend the business above and below stairs; yet there are many more, both above and below, who are not so directly concerned with the entry, and payment of the duty; such as the comptroller, comptroller-general, surveyor, surveyor-general, register-general, &c. &c. it being their province, chiefly, to sign, state and examine the accounts, and keep a check upon the business, and officers of the customs; therefore it is not my purpose to take further notice of them at this time, or in this work.

The young merchant being thus instructed at his coming to the custom-house, I shall begin to shew the method of reporting his ship from foreign parts, and afterwards to enter his goods, &c. &c.

*Of reporting ships, and entering goods inwards,
from foreign parts.*

Ships or vessels arriving from foreign parts, at any port, member, or creek of Great-Britain, must come directly up to the place of unloading, as the nature or condition of the port requires, and will admit; and as soon as possible after, the master or purser is to go to the Custom-house, and there make a just and true entry, upon oath, of the burthen, contents,

and lading of the ship or vessel, with the particular marks, numbers, qualities, quantities, and contents of all the packages or goods on board, to the best of his or their knowledge or belief; and before any of the said goods may be unshipped or landed, they must be entered, and the duties paid, or the commissioners, collector's and comptroller's leave first had and obtained for that purpose.

“ As all goods liable to duties, or prohibited goods, imported into any port, place, or creek of this realm, by way of merchandise, unshipped, to be laid on land, before the said duties are duly paid, or secured, or lawfully tendered to the collector thereof, or his deputy, with the consent and agreement of the comptroller and surveyor thereof, or one of them at least, or agreed for in the custom-house, are *forfeited*, together with the chests, bags, casks, and other packages, also the vessels, boats, horses, cattle, and carriages, weapons, arms and furniture, made use of, or employed in unshipping, running, &c.” But for the particular penalties, pecuniary and forfeiture, in unshipping and running of goods, Vide my *Tidesman's and Preventive Officer's Pocket-Book*, see also ships and goods outwards: And the better to understand the manner of making out the report, here follows the form thereof.

Form

Form of a report inwards, &c.

Inwards.

Port of } **I**N the ship *Charming Nancy*, of
London. } *London*, British built, property all
 British, about *two hundred* tons, with
sixteen men, of which *three* are fo-
 reign men and *thirteen* British, besides
Josiah Brown, a British man, master
 for this present voyage from the Gre-
 nades.

Casks

	Sugar	Coffee	Cocoa	
W.H.	163	- 24	- - 6	Richardson & Co.
R.B.	100	- 18	- - 14	J. & P. Ashington
	50	- 16	- - 10	Order

Loose - - 5 tons logwood Sam. Hawkins
 M.G. - - 20 bags cotton - Order
 P.Q. - - 30 tons fustick - John Richardson

Directed to the
Right Hon. } 2 casks, 3 boxes sweetmeats
Earl Halifax }

E.G. 5 jars, 2 boxes tamarinds, plants and roots,
 Edward Gordon.

Casks of rum presents.	Ship's use.
A.B. 1	5 gallons rum
C.D. 1	2 gallons brandy
K.L. 1	2 dozen bottles wine
B.B. 1	1 cask sugar
M.H. 1 hogthead wine	<i>No foreign made sails</i>
Passengers baggage	
About 8 parcels	
C.K. 1 box pictures returned	

Josiah Brown.

I Do swear, that the entry above-written, now tendered and subscribed by me, is a just report of the name of my ship, its burthen, built, property, number and country of mariners, the present master and voyage: and that it doth further contain a true account of my lading, with the particular marks, numbers, quantity, quality and consignment of all the goods and merchandizes in my said ship, to the best of my knowledge; and that I have not broke bulk, or delivered any goods out of my said ship since her loading in the Grenades.

So help me GOD.

*Sworn before Us,
the 8th Day of
April, 1766.*

Josiah Brown.

** Henry Saxby, per collector.
T. Fanshaw, D. S. G.*

This form of a report is that used in common, but when the loading consists but of a few particulars, especially ships from the British plantations, then it may be drawn out in the following manner.

Inwards.

Inwards.

Port of } **I**N the ship *Charming Nancy*, of *London*, *British* built, property all
London. } *British*, about two hundred tons, with sixteen men, of which three
are foreign men, and thirteen *British*, besides *Josiah Brown*, a *British*
man, master for this present voyage from the *Grenades*.

Marks	Numbers	Puncheons Rum	Hogheads Sugar	Casks Pimento	Bags Cotton	Bags Ginger	Tons Logwood	Tons Fustick	Barrels Indigo	Serons Bark	Mahogany Planks	To whom consigned
I.P.Q.R. C.D. } K.L. }	1 a 120	120	140	50	100	70	100	20	6	4	12	J. Prestage
	1 a 207	80	60	8	7	5	12	6	20	1	8	R. Gaire
Total	200	200	58	107	75	112	26	26	5	20		

I do swear, &c.

Josiah Brown.

The ship being reported, all persons having goods on board, must, as soon as convenient, enter and land them, taking notice that the entries for rum and tobacco, are to be made within thirty days from the master's report, and all other goods within twenty days from such report; but with respect to the entering goods, and paying the king's duties, I shall only here in general treat thereof, and for further particulars refer to the head, *Entry and computation of the duties.*

It having before been observed on page 21, that no goods may be unshipped to be laid on land, before the master has reported the ship at the Custom-house, so likewise care must be taken that none of them be discharged, till they have been regularly entered and the duties paid, and an order from under the land-walter's hand is given to the officers on board, to deliver to the waterman or lighterman, the number of chests, bales, boxes, cases, bundles, &c. mentioned in the said orders.

When therefore an entry of any goods is to be made, except in such cases where it cannot be done without the board's leave, as in prohibited goods, or such as are prohibited to be imported, but for private use only and not for sale, or that must first be brought to the warehouse to be examined, among which sorts of goods are pictures, books, Dresden earthen ware, gentlemen and ladies wearing apparel, and the like; these things being not to be cleared but by petition to the commissioners,
or

or a sufferance, then it is customary in the port of London to ~~make out seven~~, but in the out-ports five bills of entry on a quarter sheet of paper, one of which is to be the warrant, and therefore is always wrote in words at length, and when compleated by having the ship's name, master's name, place where she came from, merchant's or importer's name, and whether imported on British account, alien or foreigner, the marks, numbers, packages, species of goods, qualities and quantities entered, the computation of the duties thereon, the oath, agreeable to the circumstances of entry, and signed by the customer, collector and comptroller, &c. or their deputies, the said warrant will in due turn be delivered by the clerk of the warrants to the land-waiter, unless desired by the merchant to be read out, immediately after the entry, and as soon as the land-waiter has received the warrant, he will give an order as before-mentioned to the officers on board to permit the goods entered to be unshipped and landed; the form of which bill of entry, warrant and order is as follows.

Form

Form of a bill of entry.

In the EAGLE, Capt. Guppy, a Calais.

Earl Sandwich.

50 gallons French wine, unfilled for private use.

O	14	$7\frac{1}{2}$
O	14	$7\frac{1}{2}$
O	4	$10\frac{1}{2}$
O	9	9
O	8	$11\frac{1}{2}$
O	2	0
I	4	8
I	7	11
4	13	$3\frac{1}{2}$
I	11	$8\frac{1}{2}$
I	11	$8\frac{1}{2}$
13	4	$1\frac{1}{2}$

Form

Form of a warrant.

In the EAGLE, Capt. Guppy, a Calais.

Earl Sandwich.

On British account,
William Hunter.

E.S. Two casks, qt. fifty gallons French wine,
unfilled for private use.

William Hunter, agent to Lord Sandwich,
maketh oath that the wine abovementioned is
imported for private use, and doth not belong
either to vintner or retailer.

William Hunter.

T. Fanshawe, D. S. G.

W. Wadsworth, per examiner

W.H. Browne, per butler

J. Reid, per collector

May 24th, 1766,

(1)

0	14	$7\frac{1}{2}$
0	14	$7\frac{1}{2}$
0	4	$10\frac{1}{2}$
0	9	9
0	8	$11\frac{1}{2}$
0	2	0
1	4	8
1	7	11
4	13	$3\frac{1}{2}$
1	11	$8\frac{1}{2}$
1	11	$8\frac{1}{2}$

13	4	$1\frac{1}{2}$
----	---	----------------

Form

*Form of an order from the land-waiter to unship
and land the goods.*

To the officers on board the EAGLE,
Captain Guppy a Calais.

E.S. 1 a 2 Two casks wine.

May 1st, 1766.

J. Lynn.

When the goods are brought to the keys, the land-surveyor, where his presence is required, and the land-waiter are to be made acquainted, (as is also the gauger, when wines, brandy, &c. are mentioned in the entry) who will proceed to examine and take an account of the goods, and return the quantities short, over entered, or otherwise, as they find them, in consequence of which a post entry is to be made, and is done in the same manner as in common entries, only there requires no warrant, as it is customary for the land-waiters, where they can depend upon the merchant, to let him take away his goods, on promise of making his post next Custom-house day; but if the goods were over entered through a mistake of not knowing the real quantity, then application is to be made for a certificate of over entry; but of this and post entries we shall take further notice in its proper place.

If

If the goods were petitioned for leave of examination and entry, or a sufferance has been taken out, and the board given orders to the officers to examine and report, then the petition or sufferance is to be first marked with the initial letters of a land-surveyor's name, and afterwards delivered to the land-waiter, who will give an order, as before observed, to have the goods brought up to the keys or warehouse; and if the goods are to be examined in the warehouse, when the land-waiter has ordered them up, the petition is to be taken from him, and delivered to the surveyor of the warehouse or his assistant, who will make the proper report on the said petition or sufferance, which is to be returned to the commissioners, and as they give orders the goods will be *entered, delivered or prosecuted*; if they are to be entered, then the petition or sufferance is to have the goods, &c. wrote thereon, as before directed, and the entry past and duty paid as usual, or if the goods are ordered to be delivered, then the land-waiter is to put his initials on the petition or sufferance, and after the surveyor, &c. has entered the particulars in his book, and the same is wrote off from the warehouse book by the merchant, owner or proprietor, the goods may be taken away.

Notes

Notes on report and entry.

1. In making out a report, the following particulars are to be observed.

- 1 Ship's name
- 2 Master's name during the voyage
- 3 From what place
- 4 Burthen of the ship
- 5 Of what country built
- 6 Number of British and foreign mariners
- 7 Who are the owners
- 8 The Marks
- 9 ----- Numbers
- 10 ----- Quantities
- 11 ----- Qualities and
- 12 ----- Consignments
- 13 ----- Ship's stores.
- 14 What number of parcels belong to passengers as baggage
- 15 Whether any or no foreign sails.

} of the goods

All which is to be testified on oath, by the master, purser or mate, as more fully appears by the form of a report on page 23. But if the master, &c. be a Quaker, then he is "solemnly, sincerely and truly to declare and affirm" to the best of his knowledge or belief, that the entry and report tendered and subscribed by him is just and true,

2. Ships that have taken in goods to be delivered at several ports of Great-Britain, the master,

master, upon his arrival at the first port, must make a report of the whole cargo, in like manner as if it was all to be there delivered, distinguishing the particular goods that are to be landed at each respective port, viz.

For Scarbro'.

A.B. - 6 a 8--2 chests castile soap---*John Watts.*

For Yarmouth.

H.P. - 8 a 14--6 fats raw linen yarn---*Pere. Sims.*

For this port.

Directed---Lord Sandwich, 3 small boxes artificial flowers

R.S. - 1 a 7--5 casts stone pots uncovered---
Wm. Nichols.

Q.R. - - 3 cases sundry merchandize---Order.

3. And when any goods have been landed at either of the said ports, the master's oath will be varied as follows,

Addition to the master's oath.

“ Or otherwise than is particularly above
“ expressed.”

4. If part of the cargo taken in is to be delivered in any port or ports of Great-Britain, and the rest to be carried or delivered in foreign parts, and the ship comes to Great-Britain first, the ship must be reported as usual, only an addition must be made to this effect,

D

Now

“Now lying in the Hope, bound to Cadiz in
“Spain.”

after which a note must be made in the report,
that

The following goods were taken on board, with
a design to be carried to Cadiz in Spain, and not
to be landed in this or any other port or place
in Great-Britain.

W.E. - 1 a 20--20 awms Rhenish wine---

John Kennett.

5. When a ship has delivered part of her
cargo since she came from her loading port,
and before her arrival at any port in Great-Bri-
tain, the goods so delivered must be particularly
specified in the report as follows.

Landed at Dunkirk in the Netherlands,

or

Put on board } in Calais harbour,
the Hopewell, John Wilkinfon }

or

Thrown overboard in a storm at sea,

B.B. - 1 a 10--10 bags B. plantation cotton wool

---*J. Edwards*

And when cases of this nature happen, an ad-
dition to the oath or affirmation of the master
must be as follows,

“ Or otherwise than is particularly above
“ expressed.”

Ships

Ships from Holland with spice.

6. When a ship arrives from Holland with spice, the licence that was granted must be delivered to the collector, to be annexed to the report.

Ships from Greenland, &c.

7. British ships coming from Greenland, Davis's Straits, or the adjoining seas, with whale-fins, oil and blubber of whales, or seal oil, and seal skins, or any other produce of seals, or other fish or creatures taken or caught in any of the above places, in order to exempt the said goods from duty, oath must be made upon the warrant, to the truth of the catching and taking, and that the vessel is British built, and navigated with the master and three fourths of the mariners British.

Ships from the Mediterranean.

8. Ships from the Mediterranean seas, beyond the port of Malaga, having two decks, with 16 carriage guns, 32 men, and ammunition proportionable, are called act or qualified ships; likewise if a moiety of her full loading outwards the last voyage was fish (in any of his majesty's dominions) the goods imported in such ships are not liable to the Mediterranean duty, or 1 per cent. which is payable when ships are not so qualified, or laden with fish as afore-said, in this case oath must be made to the truth of the qualification, as required by the act: and if ships are not qualified, and have taken

in goods, some in parts beyond the port of Malaga, and some on this side, the different places must be mentioned in the report; as suppose goods

Taken in at Leghorn,

I.E. - 186 1 case raw silk---*Rich. Hales.*

Taken in at Gibraltar,

K.L. - 1 a 18 18 barrels anchovies---*Ben. Blower.*

9. And if the goods are such as are liable to seizure and forfeiture, or subject to a different duty, upon account of the place at which they were taken in, the particulars must be confirmed by the master's addition to his oath, viz.

“ And that the goods above-mentioned to
“ be taken in at Leghorn and Gibraltar, were
“ really there laden on board, and were not
“ landed at Cadiz, or any other place whatsoever, but have been kept on board the above ship ever since the first shipping at Leghorn and Gibraltar.”

Ships from the British plantations.

10. Ships coming from the British plantations in *Asia, Africa, or America*, with the following goods, viz.

1 Sugar	10 Bowsprits
2 Cotton wool	11 Beaver skins or other furs
3 Indigo	12 Hemp
4 Ginger	13 Pitch
5 Fustick or other dying wood	14 Tar
6 Rice	15 Turpentine
7 Melasses	9 Yards
8 Masts	16 Copper ore

of

of the growth, production and manufacture of any of the said plantations, a certificate must be produced from the plantations, of the goods being actually taken in there, of which certificates there are the following sorts, viz.

1. A certificate for a ship that hath produced a certificate in the plantations, of bond being given in Great-Britain to return to Great-Britain only.

2. A certificate for a ship that has given bond in the plantations to come to Great-Britain only.

3. A certificate for a ship that has given bond in the plantations to come to some port in Great-Britain, or to go to some other British plantation.

4. A certificate for a ship that has paid the duties due in the plantations, by an act of the 25th of Charles 2d, and has given bond in the said plantations to come to Great-Britain, or to go to some other British plantation.

And when these certificates are produced, it must be observed, that at the time of entering the ships, and producing the certificate, the master must confirm the truth on oath.

5. Lastly, There is a certificate for a ship laden with goods not enumerated in the certificate N^o 1. that she was duly entered and cleared in the British plantations.

11. And if any ship comes from the British plantations in America, and has any train oil or whale-fins on board, in order to ascertain the

duty, the place of the owners abode must be inserted in the certificate after the name of the place, viz.

“The owners of which ship are of London,
“Portsmouth, Whitehaven, &c.”

Thus much having been said as to certificates, it remains only to add, that rice, may by a special licence, be laden in Carolina, directly to any part of Europe southward of Cape Finisterre, and there landed, and then the ship proceed to Great-Britain; I shall therefore only give one form of these certificates, which is as follows.

Form of a certificate for a ship that hath produced a certificate in the plantations, of bond being given in Great-Britain, to return to Great-Britain only.

THESE are to certify, to all whom it doth concern, that William
*Ed. Smith, coll. **Hafwell**, master and commander of
*D. Steel, comp. the Providence of London, burthen three hundred and twenty tons, or thereabouts, navigated with sixteen men, British built, registered at Exeter, and bound for Hull, hath produced a certificate, bearing date the thirtieth of April, 1766, under the hands

hands and seals of the principal officers of the customs in the port of Exeter, with condition that the said ship or vessel shall load any sugar, tobacco, cotton wool, indigo, ginger, fastick or other dying wood, as also rice, melasses, bemp, pitch, tar, turpentine, masts, yards, bowsprits, copper ore, beaver skins and other furs of the growth, production, or manufacture of any *British* plantations in *America*, *Asia*, or *Africa*, the same commodities shall be by the said ship or vessel carried to some port of *Great-Britain*, and be there unloaden and put on shore, the danger of the seas only excepted; and hath here loaden and taken on board three hundred hogsheads of sugar, ten bags of cotton wool, fifty bags of ginger, seven casks of indigo, and sixty puncheons of rum. Dated at Kingston in Jamaica, this 1st Day of May, 1766, in the sixth Year of KING GEORGE the third.

William Eddis, *naval officer*
 Peter Brett, *surveyor*
 John Creighton, *searcher*

13. When any bond is given to land goods in foreign parts, and to return a certificate of the same being duly complied with, the master is always to take care to bring such certificate from under the hands of the consul, or two known British merchants residing at the place where all such goods have been delivered, agreeable to the condition of the said bond.

Entries.

14. At the time of making and subscribing merchants entries at the Custom-house, as it is to be observed, that any British man may custom in his own name the goods of another British man, so may one merchant stranger enter the goods of another merchant stranger; but he that so enters the goods of another person that the king loses his duty, forfeits the goods to the king, &c. and likewise all his own goods and chattles for ever.

15. Those persons are deemed aliens or strangers that are born in a foreign country, under the obedience of a foreign prince, state, &c. and out of the allegiance of the king of Great-Britain, or a British man born, who has sworn to be subject to any foreign prince; but if such subject returns to Great-Britain, and there inhabits, he is as before to be deemed as British; likewise the children of all natural born subjects, though born out of the allegiance of his majesty, &c. and all children born on board any ship belonging to, or in any place possessed

possessed by the South-Sea Company, are to be deemed natural born subjects of this kingdom: thus this article explains the reason of the merchant, &c. signing his name in the left hand corner of the warrant underneath the words,

“ On British account,”

or

“ On my own proper account and risque,”

or

“ On my own and Co. account and risque.”

16. When goods are imported, not rated in the book of rates, the Importer is to make oath to the true value thereof, exclusive of the duty, so great care must be taken not to undervalue them, as the goods in that case will be forfeited, or may be taken by the officer. *Vide goods not rated undervalued,*

17. British ships legally navigated, being intitled to several privileges which foreign ships are not, it must be observed, that by British built ships, is meant ships built in Great-Britain, Ireland, Guernsey, Jersey, or the colonies; and they are said to be legally navigated when the mariners, together with the master, are three-fourths British: and as foreign ships, and foreign ships taken prize, may be made free, so there are some particulars preparatory thereto, viz.

1. The oath
2. Certificate of the oath
3. Such ships are to be registered, and a duplicate

plicate sent to the register-general at the Custom-house, London.

In order therefore the better to comprehend the nature of these proceedings, here follows the form of an oath and certificate thereon.

Form of an oath to procure a prize ship's freedom.

Port of } **I**N pursuance of two acts of Parli-
Hull. } ament, the one made in the twelfth
year of the reign of his majesty king
Charles the second, intituled, an act
for the encouraging and encreasing
of shipping and navigation; and the
other in the fourteenth year of the
same reign, intituled, an act for pre-
venting frauds and regulating abuses
in his majesty's customs.

WILLIAM HASWELL of Whitby
in the county of York, maketh oath, that
the ship or vessel formerly called the Saint
Jacques of Dieppe, whereof Nicholas Poif-
son was master, and now called the Pro-
vidence of London, whereof Joseph Poif-
son is at present master, being a French
fishing-boat, burthen one hundred and fifty
tons or thereabouts, was taken this present
war with France, from the French king's
subjects, by his majesty's ship Essex, the
hon. Sir Edward Hawke commander, and
condemned

condemned as lawful prize in his Majesty's high court of admiralty, as by sentence of condemnation dated twelfth day of April, 1758, doth appear, and that no foreigner or alien, directly or indirectly, hath any part, share or interest therein, but that himself this deponent, and Edward Everett of London, are full and sole owners of the said ship or vessel, being by them bought on the 20th May, 1760, of John Brown of Portsmouth, for two hundred pounds, at which sum he has this day valued the said vessel upon oath, and paid his majesty's customs accordingly.

William Haswell.
Sworn before me
30th April, 1761,

E. Burrow, collector.

*A certificate of oath's being made to the property,
&c. of a prize ship in order to procure her
freedom.*

Port of *Hull.* **T**HESE are to certify, all whom it may concern, that William Haswell of Whitby in the county of York, hath made oath, that the ship or vessel formerly called the St. Jacques, whereof Nicholas Poisson was master, and
now

*E. Burrow, collector

*J. Mantle, d. comp.

now called the Providence of London, whereof Joseph Dawson is at present master, burthen about one hundred and fifty tons, French built, was a prize taken this present war with France, by his majesty's ship Essex, the honourable Sir Edward Hawke commander, and condemned as such in his majesty's high court of admiralty, as by sentence of condemnation, dated the twelfth day of April, 1758, doth appear, and that now no foreigner or alien, directly or indirectly, hath any part, share or interest therein, but that Edward Everett, merchant in London, and himself the said deponent, are full and sole owners thereof, being by them bought on the 20th May, 1760, of Jown Brown of Portsmouth, for two hundred pounds, at which sum the said deponent hath this day valued the said vessel upon oath, and paid his majesty's customs accordingly. In witness whereof, we have hereunto set our hands and seals of office. Dated at the Custom-house Hull, this 1st May, 1761, in the first year of KING GEORGE the third.

An

An oath to make a foreign-built ship not a prize, free, or as a ship belonging to Great-Britain or Ireland.

Port of } **I**N pursuance of an act of parlia-
Ipswich. } ment made in the twelfth year of
the reign of his majesty king Charles
the second, intituled an act for the en-
couraging and encreasing of shipping
and navigation.

JAMES GILLESPIE of Ipswich in the
county of Suffolk, merchant, maketh oath,
that the ship or vessel formerly called the
Fanny of Christiana, and now the Royal
Charlotte, whereof Joseph King is at pre-
sent master, being a Norway built vessel,
burthen three hundred and forty tons or
thereabouts, was bona fide, and without
fraud, bought on the thirteenth of March
1766, of David Trinder of London, for
six hundred and eighty pounds by this de-
ponent of Ipswich, and Captain Edward
Saveall of Yarmouth, who are full and
sole owners thereof; and that no foreigner
or alien, directly or indirectly, hath any
part, share, or interest therein.

James Gillespie.

*Sworn before me
3d May, 1766,*

James Straban, collector.

Form

Form of the certificate.

Port of }
 Ipswich. }

*Ja. Strahan, coll.
 *T. Nodes, d. comp.

THESE are to certify, all whom it may concern, that James Gillespy of Ipswich in the county of Suffolk, merchant, hath made oath, that the ship or vessel formerly called the Fanny of Christiana, and now the Royal Charlotte, whereof Joseph King is at present master, being a Norway built vessel, burthen three hundred and forty tons, was bona fide, and without fraud, bought on the thirteenth of March, 1766, of David Trinder of London, for six hundred and eighty pounds, by the said deponent of Ipswich, and Captain Edward Saveall of Yarmouth, who are full and sole owners thereof; and that no foreigner or alien, directly or indirectly, hath any part, share or interest therein. In witness whereof we have hereunto set our hands and seals of office. Dated at the Custom-house Ipswich this 1st May, 1766, in the sixth year of KING GEORGE the third.

These

These requisites performed before the certificate is delivered to the merchant or owner, it must be registered in the king's books, and a duplicate thereof transmitted to the register-general's office in the port of London. It remains therefore only to add, by way of abstract on this article, that

- 1st, British built ships are intitled to several privileges and advantages beyond all foreign built vessels, unless those ships that are taken prize and lawfully condemned in the court of admiralty.
- 2d, Before a prize ship can be intitled to her freedom, the proprietors must make it appear to the chief officers of the customs at the port next to his or their abode, that he or they are not aliens or foreigners.
- 3d, That the ship was really and truly bought without fraud, and for a valuable consideration.
- 4th, An entry must be made and the duty paid for her, according to act of parliament.
- 5th, All foreign built ships not prize, bought with a design to trade to and from Great-Britain, though they are still liable to all extraordinary duties upon account of their being foreign built, yet, before they may be deemed or passed as *ships belonging to Great-Britain or Ireland*, the proprietors must always take

take the oath, and procure certificates beforementioned.

18. Upon making entry of goods there are several oaths to be taken previous to the passing the entry and granting the warrant, which oaths are according to the nature and circumstances of the importation, quantity and quality of the goods, as for instance, in cases where any act of parliament limits the importation of goods from the place of their growth, production, manufacture, &c. as also when they are prohibited East-India or other goods, inward and outward; however, that the young merchant may be able to judge when such oaths are required, the following is a list of the principal cases, viz.

1. Dresden earthen ware imported for private use.
2. Wines filled or unfilled for private use.
3. Goods not rated in the book of rates, or where they are rated in some particulars according to the value and price on oath.
4. Linens chequered, striped, &c.
5. Hides, skins and manufactures of leather.
6. Foreign salt, and herrings of British taking and curing for home consumption.
7. Bounty on fish.
8. Moscovia or Russia linen by the merchants invoice.

9. Train

9. Train oil and whale fins from the British plantations.
10. All goods prohibited to be imported for sale.
11. Corn imported.
12. Spice by licence from Holland.
13. Goods from Guernsey, Jersey, Sark, Alderney or Isle of Man.
14. Wool and woolfells from Ireland.
15. Linen, hemp, flax, thread or yarn from Ireland.
16. Bounty on naval stores from British plantations, or North-Britain.

19. Goods for which security may be taken for payment of some duties, viz.

1. Bond on additional duty on linens and wrought silk.
2. Additional duty on wine.
3. Impost wine and vinegar.
4.

Old	}	Impost.
New		
- New duty on whale fins.
- Additional duty } on tobacco from
and subsidies } British plantations.

20. There being likewise some other particulars, that I think may be said properly to respect the business of entry, which has occasionally been before mentioned in general ; I shall here only as a note insert them, and refer to the heads, &c. at large, viz.

1. Sufferances for landing goods at unlawful keys ; but as this article is under the same regulations as in coast goods inwards, the proper directions for obtaining these sufferances may be found in that chapter.
2. Post and over entries.
3. Portage bills.
4. Bills of lading,
5. Damages.
6. { Foreign
or
British } Goods returned.
7. Goods not rated in the book of rates.
8. Petitions for small presents, and sufferances for passengers baggage.
9. Goods intitled to bounties and premiums.
10. Certificates for the obtaining the bounty on hemp,
tar,
naval stores.

N. B. These certificates being made out, as the different circumstances of the importation requires, and too long to be inserted in this work, I shall omit the form, as not being very material.

Post and over entries.

It being impossible in the entering some sort of goods, to ascertain the real quantities thereof, (particularly rum, brandy, wines, oil, &c.)
t. 11

till the same has been gauged, weighed, &c. it has therefore been thought expedient to grant the merchant an indulgence to enter the quantity as near as can be conceived or ascertained, and afterwards upon examination of the land-waiters in conjunction with the gaugers, such quantities as appear to be short entered, then to call upon the merchant to make his second or post entry, the first being called the prime; hence as an example of the method to avoid the error of an over entry, suppose a merchant has 5 or 6 hogshheads of French wine, which contains 440 gallons, then it is most proper to enter only 400, and should there be 40, 50, or more gallons excess, the land-waiter will return the same, and desire the post to be made accordingly.

And what makes it thus necessary to observe this caution is, on account of the trouble and difficulty, and length of time attending the getting the certificate of over-entry passed through the respective offices, especially if application is not made for the repayment of the duty before the land-waiter has posted it in the king's books.

Portage bills.

Portage is an allowance made or paid to every master of a ship, for his making a true and just report of his cargo, when therefore the cargo is all delivered and the duties paid, application

must be made to the land-surveyor for a certificate of the master's having such a just and true report, and that he is intitled to portage accordingly, the allowance of which portage is as follows, viz.

Goods.	Duties.	Portage.
Wines.	Old subsidy	} 0 6 8 <i>per Cent.</i>
	Additional duty	
	One <i>per Cent.</i>	
	Impost	
Currants.	Old subsidy	} 0 6 8 <i>per Cent.</i>
	One <i>per Cent.</i>	
	Petty customs	
Norway goods.	Old subsidy	} 2 0 0 <i>per Cent.</i>
	Petty customs	
All other goods.	Old subsidy	} 0 10 0 <i>per Cent.</i>
	Additional duty	
	One <i>per Cent.</i>	
	Petty customs	

Form of a portage bill.

Thomas Robertson, master of the Rachel of London, from Amsterdam, entered the 6th April 1766, desires portage.

Wine	—	£ 32 14 7 $\frac{3}{4}$	Fourteen shillings and sixpence, in consideration of one hundred fifty six pounds and elevenpence farthing, his ship paid custom inwards, exclusive of allowances
Poundage goods		£ 123 6 3 $\frac{1}{2}$	
		£ 156 0 11 $\frac{1}{4}$	

allowances for damages and over entries.
 Examined per warrants Granted 7th April,
 D. F. Jerquer. 1766.

A. B. collector.
C. D. comptroller.

The portage computed from the sum above-mentioned, amounts to fourteen shillings and sixpence.

A. B. collector
C. D. comptroller.

Received of the honourable commissioners of his majesty's customs, by the hands of A. B. their collector in this port, the sum of fourteen shillings and sixpence in full of this bill.

Thomas Robertson

0 14 6

Witness
 F. G. comptroller.

N. B. In the port of London it is the practice when the excess of the duties are for wine, to allow the whole portage as for a wine: and when the excess is poundage goods, to allow the whole portage as for poundage goods.---Likewise the portage bills are in the port of London referred for payment to the receiver-general.

E 3

Another.

Another.

Port of } JAMES RICHARDSON, master
Hull. } of the William of Hull, from O-
porto, entered here 16th March 1766,
---desires portage.

Total of the duty here on } £ 10 11 15 1³/₄
which portage is due }
Damages and over entries, Nil.

£ 10 11 15 1 ³ / ₄	Nett Duty here portage -	£ 3 7 5 ¹ / ₄
£ 349 10 11	{ Ditto ditto at Lynn, as by } certificate annex'd portage	£ 1 3 3 ¹ / ₂
£ 306 11 10	{ Ditto ditto at Colchester, } as by certificate annex'd } portage	£ 1 0 5 ¹ / ₄
£ 1667 16 10 ³ / ₄	Total	£ 5 11 2

Examined by
warrants and
certificates,
R. Hill, surveyor

} Five Pounds eleven shil-
lings and two pence in con-
sideration of sixteen hun-
dred sixty seven pounds six-
teen shillings and ten pence
three farthings, his ship
paid customs inwards.

E. B. collector,
I. M. comptroller.

The portage computed
from the sum above a-
mouuts

mounts to five pounds eleven shilling and two pence.

*E. B. collector,
I. M. comp troller.*

Received of Edward Burrow, Esq; collector of his majesty's customs, the sum of five pounds eleven shillings and two pence, in consideration hereof.

John Richardson.

As it appears by this form, that the master delivered part of his goods at Lynn, part at Colchester, and the rest at Hull, therefore in order to obtain the allowance for those goods delivered at Lynn, certificate was granted as follows, viz.

Port of } **T**HESE are to certify, that John
Lynn. } Richardson, master of the William of Hull, from Oporto, did on the 5th of March, 1766, report and land here forty-eight pipes of port wine, containing twenty-four tons, and I find the duty subject to portage amounts to three hundred and six pounds eleven shillings and ten pence.

J. Carey, land-surveyor.

Custom-house Lynn,
12th March, 1766.

Bills of sight.

When goods come consigned to a merchant, but he not having received any invoice, bill of lading, letter, or other advice from his correspondent, or happens by any other means to be ignorant of the real quantities and qualities of the said goods, so that he is not capable of making a perfect entry of them, the collector and comptroller are to be made acquainted therewith, and a bill of sight desired for the bringing the goods on shore to be examined, accordingly upon the merchant's oath to the truth of his not having received the said invoice, &c. and on depositing a sufficient sum of money in the collector's hands, to answer the duties as near as can be judged necessary, a bill of sight will be granted: The law having in these cases provided a remedy for not suffering the goods to be liable to a seizure and forfeiture, after the collector has taken the deposit as near as can be judged to answer, or may be guessed rather to exceed the amount of the duties, a bill of sight is to be made out, and given to the officers appointed to see the ship discharged, and they are carefully to examine the same, take the real quantities and qualities of the goods, then report them to the collector and comptroller, who will direct the entry to be passed accordingly; but as it sometimes happens the officers can't go through the examination in one day, they must each day report their proceedings, as
having

having landed in part such a quantity of goods, till the whole is compleated. But the better to understand this transaction, here follows the form of a bill of sight.

Form of a bill of sight.

In the GOOD INTENT, Thomas Maude a Calais.
Earl Claributt.

Sight.

B.G. $\left\{ \begin{array}{l} 2 \text{ cases} \\ 5 \text{ boxes} \\ 1 \text{ bale} \end{array} \right\}$ of merchandize, quantity and quality unknown.

Earl Claributt maketh oath, that neither he, nor any other person for his use, has received any invoice, bill of lading, or other advice, or doth know the contents of any of the goods above-mentioned, so as to be capable of making a true and perfect entry thereof, without having them first examined by the officers of the customs.

Earl Claributt.

May 6th, 1766.

Sworn before me,

A. B. collector.

Sufficient money being deposited to secure the duties, you may permit the goods above-mentioned to be landed under your care, and to be brought to his majesty's warehouse, to be there viewed,

viewed, examined, &c. by the surveyor and the proper land-waiters, who are to endorse the particular quantities and qualities on the back hereof, and return the same to us immediately, that a perfect entry may be made; but the goods are not to be delivered till such perfect entry be made, and his majesty's full duties be paid.

—
Deposit £ 70 seventy pounds.
—

A. B. collector,

B. C. comptroller.

To the surveyor and land-waiters.

Another.

In the ANTIGUA PLANTER, James King a
Antigua.

John Barnes pro rege.

These goods are imported on the proper account of the king of Great-Britain,

John Barnes, husband,

William How, comptroller.

No. 191 a 213

Sight

Quantity unknown, twenty-three casks
brown sugar.

Let this entry pass at sight, the goods
being landed under the care of the pro-
per

per officers, are to be kept in the king's warehouse, till perfect entries are made, and the customs and all other dues are paid, and when the goods are landed, let this sight, with the waiter's account thereon, be returned by the waiters to the husband, in order to be perfected,

H. Bankes.

13th May, 1766.

14 May, 1766.

14 ditto

No deposit.

H. Wotton, coll.

W. Richardson, compt.

W. Moreton, examiner.

Damages.

Merchants goods that are damaged by water, &c. the surveyor and land-waiters are to examine the same, and to adjust the quantity to be allowed, which in the out-ports is done by the collector and surveyor.

Allowances to merchants, or merchants crave, for packs of spruce canvas.

Portsmouth, 20th March, 1766.

The honourable the commissioners of his majesty's customs

Dr. to Crockatt and Co.

For opening and repacking bales of spruce canvas, in the undermentioned ships from Dantzick being found truly entered, viz.

January

January 28, 1766.

In the William and Jane - 27 Packs opened 9
In the Elizabeth, E. Smith - 60 Ditto — 20

March 9th.

In the Baltick Merchant - 105 Ditto	—	35	
	<u>192</u>		<u>64 £5 17 4</u>

It appears by the books kept in our office, that Crockatt and Co. hath truly entered one hundred and ninety two bales of spruce canvas in the above ships from Dantzick, and that sixty four of those packs have been opened and examined, and that the merchant is entitled to the allowance of £0 1 10 per bale, pursuant to the honourable commissioners order, dated 13th April, 1738. amounting to £5 17 4.

Custom-house,
Portsmouth,
Surveyor's office,
May 6th, 1766.

E. F. land-surveyor.

Foreign and British goods returned.

Foreign goods that have regularly been imported, and afterwards exported, but for want of a good market were not sold, and the merchant

chant being desirous to have them returned, or again imported into Great-Britain, notwithstanding there is no positive law to permit such a re-importation, yet on payment of the like duties that were due upon the first importation, though the goods very likely were exported out of time, and therefore not intitled to any drawback ; it is the practice in the port of London to indulge the merchant, in letting him import his goods, although they may be prohibited originally to be imported from that place, in which case the first step to be taken is to acquaint the searchers the time when, and the ship wherein they were exported; and if the particulars agree with their books, and the entry was duly made, a certificate or duplicate of the first entry will be granted, and the second duty taken accordingly. And British goods returned, a bill of store, &c. may be granted for the landing and delivery, which after the searcher has certified to be part of a former quantity exported, and oath is made of their being really the same goods and of British manufacture, a warrant will be granted for the delivery.

Goods not rated in the book of rates.

Goods that are not rated in the book of rates, being chargeable according to the value upon oath, such valuation is to be understood the real value or price of the goods at the port of importation,

importation, at that time exclusive of the duties, therefore great care must be taken not to undervalue such goods, otherwise the officer is allowed by law to take them, on repaying the merchant the duties according to the said value set thereon, as also the value and 10 per Cent.

Petitions for small presents, and sufferances for passengers baggage.

All persons having petitions to the commissioners for small presents, or any baggage to clear, before the same may be delivered out of the ship, a sufferance or petition is first to be taken or drawn out, and the commissioners (or in the out-ports the collector and comptrollers) leave obtained for the officers to permit the same being brought to the Custom-house and examined, who will, according to the officer's report, order the delivery, &c. But as this subject is amply treated of in my *Tidesman's and Preventive Officer's Pocket-book*, I shall beg leave to refer my young merchant to a perusal thereof.

Goods intitled to bounties and premiums, &c.

All goods imported, and by act of parliament entitled to a bounty or premium after entry and delivery,

delivery, the proper officers to the ship are to examine the same, and report the condition of the goods, after which, if they have been legally imported, and regularly entered and landed, a certificate must be granted, and an order obtained from the commissioners to the receiver-general of his majesty's customs, to pay the said bounty, or in the out-ports when certificate has been produced and allowed by the collector and comptroller, the collector, if he has any money in his hands, will pay the same.

The ship reported, the goods all entered, the duties all paid, and other requisites as before-mentioned duly performed, notice is to be given to the tide-surveyors to come on board and clear the ship; but as it sometimes happens that goods come consigned to persons unknown, so that the master cant tell where or to whom to send them: likewise there may be some sorts of goods on board designed to be carried out again, and not landed at the port where the captain reported his ship, in both which cases application must be made to the commissioners, for leave to have the packages brought to the warehouse for security of the duties, or till the proprietors apply for the examination and delivery, or that the tide-surveyors may be permitted to clear the ships, with the goods remaining on board; this done, the tide-surveyors will come on board, and after rummaging the ship
• and

and discharging the tidesmen, if all things appear fair and just, and no suspicion of fraud or any concealments, or larger quantity of stores found than is usually allowed, and the captain has his monthly bill, &c. they will give the captain his clearing bill, which is as follows.

May 6th, 1766.

Cleared inward the CALAIS PACKET, Capt. Claributt, from Calais.

Daniel Field,
Hen. Bowman. } tide-surveyors.





C H A P. IV.

Of ships and goods outwards to foreign parts.

BEFORE any goods may be laden on board any ship bound to foreign parts, the master must go to the Custom-house, and enter his ship out, which is done by giving in to the collector outwards, the ship's name, master's name, number of men, tons, guns, and where bound; when this is done, all persons that have any goods to export, may enter them, and pay his majesty's duties or subsidies; these requisites performed a cocket will be made out and delivered to the merchant, which he is to keep till the goods are intended to be shipped, and then notice must be given to the searchers, the time when, and place where the goods will be shipped, that the shipping-searcher may attend to examine the contents, to see if they are agreeable to the cocket and shipping-bill. Having thus far pointed out the proceedings previous to the shipping of the goods, I shall only in general give the form of a bill of entry, warrant, cocket, &c. and for further particulars relative to the entry, payment of the duties, refer to the head of *the method of entry, and computation of the duties.*

F

In

In the port of London there are six bills of entry for a custom's cocket, and five for a free cocket, but in the out-ports only four bills, one of which is the warrant, properly so called, being left with the collector outwards, from which is made out the cocket or cockets, and is kept in the office as a voucher or warrant for permitting the goods to be exported; the form of which bill is as follows.

Form of a bill of entry outwards.

In the PROVIDENCE, Richard Gildart, per Barbadoes.

Charles Green.

40 cwt. Italian thrown silk, entered by William Hafwell and Co. the 18th January, 1766.

(I)

Form of a custom's cocket.

London. **K** NOW ye, that Thomas Daubeouz hath entered sixty-three hundred wt. and one quarter tinn, in the Sufannah, John Wickman, per Dantzic, paid all duties. Dated this 3d May, 1766.

1766. in the sixth year of king George
the third.

Wm. Bates, dep. collector, Custom £. 9 10 0
Wm. Richardson, per comp.

S. Baldwin, per collector. *

W.B. J.R. T.P. T.B. S.B.

Form of a free cocket.

London. **K**NOW ye, that James Champain
hath entered eight tons wrought
iron, in the *Arabella*, Thomas Brad-
shaw per Oporto free per act dated
2d May, 1766. in the sixth year of
king George the third.

W. Bates, dep. collector,
W. Richardson, per comptroller. *

W.B. J.R. T.P. T.B. S.B.

Another.

London. **K**NOW ye, that De Blois and
Cooke have entered thirty-two
stuffs, qt. three hundred pounds in
the *London*, Robert Scott, per Rot-
terdam, free by act dated 22d April,
F 2 1766.

1766. in the sixth year of king George
the third.

Wm. Bates, dep. collector, *
T. Proflor, D. S. G.

W.B. J.R. T.P. T.B. S.B.

Another for cloth.

London. **K**NOW ye, that James Wilson
hath entered ten tons long cloths,
and ten short cloths, in the Edward
and Ann, Philip Le Blaney per Que-
beck, free per act dated this 3d May,
1766. in the sixth year of king George
the third.

P. Player, customer,
W. Read, dep. comptroller. *

J.B. T.B. S.B.

N. B. When foreign goods are shipped by a
certificate cocket, application must be made
at the certificate office, for a certificate of
the time of entry of the goods inwards, by
whom, and when the duties were paid, in
consequence of which and the bill of entry
a cocket will be granted according to the fol-
lowing form.

Form

Form of a certificate cocket.

London. **K**NOW ye, that Herman Zurchorst hath entered nine thousand five hundred ninety-three pounds pimento, per Charles Crokatt 28 and 29th April, 1766. late unladen and now in the Levant, Richard Burford per Leghorn, as by certificate dated this 2d May, 1766. in the sixth year of king George the third.

Wm. Bates, dep. collector,

*Wm. Richardson, per comptroller. **

W.B. T.P. T.B.

Another.

London. **K**NOW ye, that Robinson and Co. have entered three thousand eight hundred fifty pounds pimento, per Charles Crokatt, 19th April, 1766. ninety hundred weight and an half and thirteen pounds rice, secured per Ogilvie and Co. 4th April, 1766. six hundred weight one quarter and three pounds British plantation coffee, per Peter Fearon, 21st April, 1766. late unladen, and now in the Bremen exchange, Bernard Quirbeck, as per

certificate dated the 26th April, 1766,
in the sixth year of king George the
third.

Wm. Bates, dep. collector,

Wm. Richardson, per comptroller. *

W.B. T.P. S.B.

The cocket thus granted, as before observed, when the goods are intended to be shipped, it is with the shipping bill to be delivered to the searchers, and in the port of London the cocket is lodged with the principal deputies, and the shipping bill, with the under or assistant searchers, one of whom upon due notice, given to ship the goods, will attend, and if he finds the marks, numbers, quantity and quality of the package and goods to agree with the merchant's endorsements, he will permit them to be put on board the lighter, boat, &c. appointed to convey them to the ship, and if the goods are such as are intitled to a drawback, bounty or premium, when the proper requisites are performed with the officers above stairs, the searchers will certify the quantity, &c. shipped, in order to the merchant's receiving the said drawback; but this transaction will more particularly be explained in its proper place, and therefore proceed to show the form of a shipping bill, and the method of the merchant's endorsement on that and the cocket,

Form

Form of a shipping bill.

In the BREMEN EXCHANGE, Bernard Quirbeck,
per Bremen.

Thomas Robinson and Co.

3850 cwt. pimento, per Charles Crokatt, 9th
April, 1766.

cwt. qrs. lb.

90 2 13 rice found, per C. Ogilvie and Co.
4 April, 1766.

6 1 3 B. plantation coffee, per Peter Fearon.
21 Ditto.

*Form of the endorsement on the shipping bill and
cocket.*

Every hoghead is to have its exact weight
set down, beginning at N^o 1, and totaled at
every 10, as likewise the marks and numbers
thereof; however, for brevity's sake, I suppose
that the

		6 hhds. pimento.
20 barrels rice	M 6 - 40 3 26 -	740
B.G 10 - 51 3 14 - 662	6 2 12	—
10 - 50 2 15 - 670		3850
	Ct. 34 1 15	
102 2 1 - 1322		
11 3 16		

Cwt. 90 2 13 nett found rice shipped.

F 4

2 hhds,

2 hhds. coffee.

A.R. 1 - 3 1 25 - 44

1 - 3 3 11 - 65

2 - 7 1 8 - 109

1 0 5 - 8

Cwt. 6 1 3 nett.

Six hundred wt. one quarter and three pounds
coffee.

H. Brown.

The goods being all shipped, and the ship having taken in all her loading, the cockets are to be collected together, and from thence the report is to be formed, to which, as in the master's report inwards, he is to swear to the best of his knowledge or belief, that the packages contain the quantities, qualities and species of goods received on board and mentioned in the report tendered to him, but for further satisfaction I shall add the form thereof.

Outwards.

Port of } IN the ship *Charming Polly* of *London*, *British* built, property all *British*, about one hundred tons, with ten men, of which eight are *British* men, and two are *foreigners*, besides *Joseph Dawson*

Dawson a *British* man master for this
present voyage to *Boston* in *New-Eng-*
land.

A.B. - - - - 1 bale ---fundry goods - - - - Edmund Simons
G.R. - 1 a 6 - 6 boxes---haberdashery - - - - Order
R.I. - 1 a 10 - 10 chests---oranges and lemons-- John Tims
Loose 40 cwt. 2 qrs. 18 lb cordage--Order

Joseph Dawson.

Examined by the cockets.

D. B. searcher,

I DO swear, that the content above-written,
tendered and subscribed by me, contains a
just and true account of all the goods, wares
and merchandizes, laden on board my ship for
this present voyage; that I will take no more
goods on board my said ship, without first pay-
ing custom, and having a warrant from his ma-
jesty's officers; and if I have, or shall take on
board my said ship, any certificate goods, or
goods that receive a drawback, bounty-money,
or premium, from his majesty on exportation,
I will not reland, or suffer them to be unshipped
in order to be relanded, in any part of Great-
Britain, without the presence of one of his ma-
jesty's officers.

So help me GOD.

*Sworn before Us,
the 6th day of May, 1766.*

Joseph Dawson.

A. B. collector.

C. D. comptroller.

The

The report sworn to, and all the requisites respecting the master being performed, such as taking out his victualling bill, bill of health, Mediterranean pass, licence to load spices, paying his light duties according to what lights he passes in the voyage, or to the place he clears for, Greenwich hospital, and merchant's seamen's bill, &c. he may sail for Gravesend, and when the ship has brought too, the cockets being sent from London, the officer appointed will bring them on board and clear the ship, after which the master may proceed on his intended voyage; but before I conclude this head, it will be proper to give the form of a victualling bill, together with a certificate for obtaining a Mediterranean pass, certificate of bond being given for ships trading to and from the Plantations, and spice licence, &c. &c. &c.

Victuals } Tyger, James Brown, for Jamaica,
in the } 300 tons, 15 men, and 10 guns,

Beef and pork	-	20 cwt.
Biscuit	- - -	20 ditto
Beer	- - -	6 barrels
Butter	- - -	1 firkin
Brandy foreign	-	60 gallons
Cheese	- - -	4
Candles	- - -	2 cwt.
Fish	- - -	3 ditto
Flour	- - -	6 barrels

Fruit

Fruit	- - - -	1 cwt.
Oatmeal	- - -	10 bushels
Oyl	- - - -	20 gallons
Pease	- - - -	30 bushels
Sugar	- - - -	$\frac{1}{2}$ cwt.
Salt	- - - -	6 bushels
Strong waters	- -	4 gallons
Vinegar	- - - -	10 gallons
Wine	- - - -	30 gallons
Powder	- - -	20 barrels
Coals	- - - -	4 Chaldrons
Strong beer	- -	3 barrels

Allowed, 10th May, 1766.

Wm. Bates, dep. comptroller.

J. Jones.

Mediterranean passes.

Masters bound up the Straits and Levant seas, are obliged to take with them a Mediterranean pass, accordingly application is to be made to the admiralty, previous to which the surveyor of the act of navigation is to be acquainted, in order to his surveying the vessel and certifying her built, number of men, tons and guns, and what country the men are of, distinguishing foreigners from British; and when this is done, the master is to go to the admiralty and make oath to the truth of the certificate, &c. entering into bond to deliver it up on his return, the pass will be accordingly granted.

But

But in the out-ports the surveyor goes on board and performs the above requisites, and when the certificate is signed and given to the collector, he prepares the affidavit, which is to be transmitted to the admiralty, and in consequence thereof a bond and pass will be sent down, and when the master has executed the bond, the pass will be delivered to him, the form of which certificate is as follows.

Form of a certificate to obtain a Mediterranean pass.

Port of } **I**N pursuance of his majesty's or-
 Liverpoole. } der in council, I the underwrit-
 ten William Kelsal do hereby cer-
 tify, that I have personally been on
 board the Snow called the Pretty
 Fanny, of Liverpoole, and that
 it appears to me on the strictest en-
 quiry and observation, that the said
 snow is British built, and of the
 burthen of one hundred tons or
 thereabouts, and mounted with se-
 ven guns; that the said snow doth
 now lie at her moorings in the har-
 bour aforesaid, and is bound to Ge-
 noa in Italy, and that she is navi-
 gated with ten men, whereof seven
 are his majesty's subjects and three
 are

are strangers or foreigners. Dated
this 6th May, 1766.

Liverpoole, William Kelsal, land-surveyor.
Surveyor's-office,
May 6th, 1766.

Ships trading to the British plantations.

No ship may be permitted to trade to the British plantations or colonies, till proof be made upon oath, by one or more of the owners, that the ship is British built, property all British, and at least three-fourths of the mariners are British; when this is done, bond is to be given, with one good and sufficient security, in the penalty of

£ 1000 if the vessel be under 100 tons, or in
£ 2000 if the vessel be above that tonnage,
which Bond obliges the master to bring to Great-Britain only, all such goods as are of the growth, production or manufactures of the said plantations or manufactures of the said plantations, and enumerated in the several acts of parliament made for that purpose.

This bond may be given either in Great-Britain or the plantations, and a certificate of the delivery must be produced in eighteen Months from the date of the bond, the form of which certificate of bond being given is as follows.

Form

*Form of a certificate for a ship that gives bond
in Great-Britain to return to Great-Britain
only.*

T.Nightingale, coll.
J.Harwood, compt.

THESE are to certify all whom
it may concern, that secu-
rity is given to the chief officers
of his majesty's customs in the
port of *Rockester*, concerning the
ship or vessel called the *Provi-
dence of Rockester*, burthen *one
hundred and fifty tons*, or therea-
bouts, whereof *John Johnson* is
master; mounted with *ten guns*,
navigated with *ten men*, *British*
built, registered at *Dover*, and
bound to *New York*, a *British*
plantation in *America*, with fe-
veral goods, wares and merchan-
dize, with condition, that if the
said ship or vessel shall load any
*sugar, tobacco, cotton wool, in-
digo, ginger, fustick or other dy-
ing wood*, as also *rice, melasses,
hemp, pitch, tar, turpentine, masts,
yards, bowsprits, copper ore, beav-
er skins or other furs* of the
growth, production, or manufac-
ture of any *British* plantations in
America, Asia, or Africa, the
same commodities shall be by the
said ship or vessel brought to
some port of *Great-Britain*, and be

be

there unloaden and put on shore,
the danger of the seas only ex-
cepted. Dated at the Custom-
house *Rochester*, the 4th day of
May, 1766. in the *sixth* year of
the reign of king *George* the
third.

Signed by us the commission-
ers of his majesty's customs, at
the Custom-house, London, the
17th day of *May*, 1766.

Sam. Mead,
Edw. Hooper,
J. Pennington,
Wm. Musgrave.

Ships bound to Newfoundland.

Ships or vessels called by-boats going to New-
foundland, being to carry at least two fresh men
in six, viz. one man that hath made no more
than one voyage, and one who hath never been
at sea before; and all masters of fishing ships
must carry with them in their ship's company,
at least one such green or fresh man that never
was at sea before, in every five men they carry,
therefore the master must make such proof on
oath, and procure a certificate accordingly.

Ships

Ships bound to Portugal, Spain and Italy.

All ships that are bound to Portugal or Spain, or to any port on the Christian shore in the Mediterranean must take out a bill of health at the loading port.

Greenland Ships.

Ships bound to Greenland on account of the bounty they receive at their return home, agreeable to the success they have met with, are under particular regulations with respect to their tonnage, fitting out, number of boats, materials, &c. employed or used in the fishery, but as the several forms and other circumstances attending this transaction, being too large to be inserted in a work of this size, I shall only add that in the port of London, there is an officer, whose peculiar business it is to take care to adjust the tonnage, and return a proper certificate to the collector outwards, and satisfy the commissioners that the number of men, boats, instruments, &c. are agreeable to the directions of the act; and upon their arrival from the fishery, in order to obtain the bounty, proper affidavits are to be made, and other requisites performed, which if they appear to the board to be just, the commissioners will, upon application to them by petition, setting forth, that
the

the master has complied with the directions of the act, as appears by the papers annexed, and desiring their honours to grant an order to the receiver-general for the payment of the bounty on ships employed in the whale fishery, the same will be paid accordingly.

Spice licences.

Ships importing spice from Rotterdam, must have a licence for that purpose, which is after the following form.

Form of a Spice licence.

May 7th, 1766.

Whereas Edward Ward hath given notice to us the commissioners of his majesty's customs, that he intends to lade at *Rotterdam* in Holland, and to import into the port of *London*, *one hundred pounds cinnamon, two thousand pounds nutmegs, seven hundred pounds of cloves, eight hundred pounds mace*; the said Edward Ward is therefore, by virtue of the several laws now in force, hereby licenced to import the said spice into the said port of London, in a British ship duly navigated: But the master, purser, or other person taking charge of the ship importing the said spice, is to deliver up this licence to the collector and comp-

G

troller

troller of the said port of London, at the time of his or their entering the ship; and the name of the ship and master, together with the marks and numbers of each cask, bale, or parcel, and the quantity and quality of such spice, is to be regularly endorsed on the back hereof, and this licence annexed to the entry or report of the ship, otherwise the spice before-mentioned will be forfeited, and deemed to be imported without a licence; and the ship importing the same will be subject to forfeiture.

*Edward Hooper,
Henry Pelham,
Henry Banks,
John Fredrick.*

N. B. At the bottom of the above licence is mentioned the quantities allowed by law to be imported. Vide also my *Tidesman's Pocket-book*.

Ships bound to Ireland.

The master of every ship carrying certificate goods to Ireland, must take from under the hands of the collector and comptroller of the port of exportation, a duplicate of his content or report, to be delivered to the officers of the customs at Ireland before such goods may be permitted to be landed.

Corn

Corn exported.

Upon a merchant's desire to ship corn to foreign parts, before any may be put on board, application must be made to the collector and comptroller, for a sufferance to ship the intended quantity, which sufferance is to be directed to the searcher, surveyor and land-writer, who will attend the shipping, and enforce the quantity shipped; after the officers have attended the lading, and are satisfied of the measure and quality, they are to certify the quantity on board, and return the sufferance to the collector and comptroller again, in order to entry being made, and that the exporter may also certify the quantity and quality of the corn shipped in writing under his hand, and testify the truth on the oath of one or two credible persons, that the price of the wheat did not exceed 48s. per quarter, rye 32s. per quarter, and barley 14s. per quarter the last market-day; the master is also to make oath, that the ship in which the corn is to be exported is a British ship, and that the master and three-fourths of the mariners are British.

Malt exported to foreign parts.

In shipping malt there is some difference, as malt may be entered at once, without first taking out a sufferance, and bond may be given at

the time of entry, and therefore it may be measured and shipped as it comes to hand: if the quantity shipped be greater than the quantity entered, the merchant must make a further or second entry, and give fresh bond; if less the quantity short shipped is to be endorsed by the merchant on the bond.

Barley to be made into malt for exportation.

Is to be entered with the excise officers, and a certificate of the quantity is to be annexed to the debenture for receipt of the bounty money.

Flour exported.

Flour shipped for foreign parts is to be weighed and not measured, after the rate of 44⁸/₁₆ per quarter; it may likewise be weighed and shipped as it comes from the mill, or the bran may be separated, and fine flour only weighed and shipped, as the merchant pleases, but a sufferance must first be had for shipping the quantity; and when proper certificates are returned, it is to be entered and cleared as before-mentioned, and as the bond on exportation is to bring a certificate to discharge the said bond, the master must take care he produces such certificate, which is after the following manner.

*Form of a certificate to discharge a bond on the
exportation of corn, &c.*

We the underwritten British merchants residing at Rotterdam, do hereby certify, that there were landed out of the Charming Nancy of Whitby, Josiah Brown master, two hundred quarters of wheat, fifty quarters of rye, sixty bushels of barley, for the account of Richard Willoughby, merchant at London. In witness whereof we have hereunto set our hands and seals. Dated in Rotterdam, the 5th March, 1766.

*Richard Edwards, **
*Robert Smith. **

I know the above signing to be the handwriting of Richard Edwards, Esq; of Rotterdam.

Thomas Thompson.

I know the above signing to be the handwriting of Mr. Robert Smith of Rotterdam.

Joseph Grove.

Upon producing this certificate, if the collector, &c. is satisfied as to the reality thereof, the bond will be cancelled and delivered to the merchant, which is done by noting on the certificate as follows.

G 3 .

May

May 6th, 1766.

Cancelled this bond by virtue of the above certificate.

B. C. collector,
G. H. comptroller.

Foreign goods exported in and out of time.

Foreign goods and merchandize exported within three years from the importation, which is to be reckoned from the day of the master's report, the greatest part, and in some cases, all the duties paid on importation are allowed by law to be drawn back.

The steps to be taken relative to this branch are, first to get a certificate of the payment of the duties inwards, and proof upon oath by the exporter, and the merchants through whose hands the goods have severally went, or been bought or sold, that the goods intended to be exported, are the very same mentioned in the certificate; when this is done, the goods are to be entered out, and a cocket will be granted. And foreign goods exported out of time, viz. after the space of three years, may be exported duty free, upon due proof of the duties being paid inwards.

Drawback

Drawback or debenture goods.

All goods that are liable to a drawback or bounty on exportation being regularly entered and cleared some convenient time after the ship is sailed, the merchant who exported the goods may apply to the certificate-office for a certificate of the re-payment of the duties, which is to be sworn to by the exporter, and the merchant that imported, bought and sold the goods, afterwards a debenture will be made out, which is likewise to be sworn to by the exporter, whether he exports the goods on his own account or by commission, afterwards it will be sent to the searcher's office, for their endorsement of the quantity shipped; and when it is returned by them to the collector, &c. the duties will be computed, and the sums endorsed on the back; and when the respective officers have examined the contents, and testified their approbation by signing their names, it will be laid before the commissioners, who will also put their names to it; and when this is done, application is to be made to the receiver-general, who will pay the amount of the debenture, upon the merchant's giving a receipt for the same: however, for a more particular explanation on the certificate and debenture part, I must refer my young merchant to the head Exportation in my *Out-port Collector and Comptroller's Guide*.

Notes on exportation.

1st, When any ship or vessel is designed to take in British or foreign goods, in order to be exported beyond the seas, before the master may permit any goods to be shipped on board, care must be taken to enter out his said ship or vessel, which is done as before-mentioned by giving in to the collector outwards in the port of London, and in the out-ports to the collector and comptroller.

1. Ships names.
2. Master's name.
3. To what place bound.
4. Of what country built.
5. Number of British and foreign mariners.
6. Who are the owners, viz. if British, &c.
7. Number of tons, or burthen of the ship.
8. Number of guns.

2d, All persons having goods or merchandize to send abroad, must be careful regularly to enter the same, and take out proper cockets; and in making such entries, on the bill must be expressed,

1. The ship's name.
2. The master's name.
3. To what place bound.
4. The particular packages, marks and numbers, kinds, qualities and quantities

ties of the goods intended to be shipped.

5. The merchant himself, his known servant, agent or factor, must subscribe or write his name on one of the bills.

3d, All goods unrated in the book of rates, and liable to duties outwards, and valued upon oath, the merchant, &c. is to take care he values the said goods, according to the true price or value thereof.

4th, Foreign coin or bullion exported, proper certificates from the Lord-Mayor, &c. oath and entry must be had and made before the same may be shipped; and for

gunpowder,
bone-lace,
needle-work,
point or cut-work,

proof must be made upon oath, of their being of British manufacture.

5th, All woollen manufactures, and all other free goods, regular and perfect entries must be made of the true quantities and qualities thereof.

6th, Prohibited East-India goods, such as wrought silks, Bengals, and stuffs mixed with silk or herba of the manufacture of Persia, China, or East-India, and callicoes painted, dyed, printed or stained there, when sold at the company's private trade, &c. sale, before they can be delivered out of the warehouse, entries and certificates must be made with and had from the officers at the East-India-house and warehouses, and afterwards

terwards security must be given at the Custom-house, and oath and entry made according to the circumstances of exportation; and as likewise all such goods that have been seized and condemned in the Exchequer and sold for exportation, before they can be delivered out of the king's warehouse, security must be given, and oath and entry made accordingly.

7th, Alamodes and lutestrings, not legally imported, are forfeited, and after condemnation are prohibited to be used in Great-Britain, therefore security, oath and entry must be given and made before they can be exported.

8th, British manufactures of silk only, and silk mixt, proof must be made on entry, that they are really of British manufacture, and security given for exportation.

9th, As also on British refined sugar,
 British made sail-cloth,
 Manufactures of tann'd leather,
 British wrought plate, or manufactures
 of silver,
 Silks, callicoes, linens and stuffs, print-
 ed, stained or dyed in Great-Britain.
 British made starch,
 sope,
 paper,
 candles,
 fish of British taking and curing,
 salted beef and pork.

But with respect to exciseable commodities, entry, oath and certificate must be made and had from the officers of excise.

10th,

10th, Foreign goods and merchandize that have been regularly imported, and all duties paid, may be again exported, upon producing proper certificates; as may also naval stores, on producing a receipt from the treasurer and comptroller of the navy, that the bounty or premium has been repaid, but on failure thereof, such goods may not be permitted to be exported.

11th, Foreign goods exported in time, or within three years from the time of importation, before such goods may be entered out to intitle them to a drawback, a certificate must be had of the entry and payment or security of the duties, and the truth of all such certificates relative to the payment of the duties, must be confirmed on oath of the importers, their agents or servants.

12th, All goods that are not exported directly from the port of importation, but are sent from thence coast-wise, or by land-carriage, to some other port to be exported, besides the coast dispatch or land-carriage transire, a certificate of the payment of the duties must be obtained; and before the goods may be exported from the port sent to, a new certificate must be formed from that granted at the first port; and if the goods come to the exporter's hands directly from the importer, the truth thereof must be confirmed on oath of the exporter.

13th, Goods in lieu of other goods lost or taken at sea.

When

When the duties outwards have been duly paid for any goods being the property of a merchant born denizen, which may have perished or been taken at sea, upon oath before a baron of the Exchequer, by examination of the merchant, or two credible witnesses at the least sworn, other goods to the like value in custom may be shipped duty free; but before that can be done, the certificate must be produced to the collector and comptroller, who will take entry accordingly.

14th, As it sometimes happens, that after goods are entered out, the ship that was designed to take them, being so full, is forced to proceed on her voyage and leave them behind, in which case the searchers, &c. may, by endorsement, permit the goods to be laden on board another vessel, which endorsement is as follows.

The goods within-mentioned are shipped on board the *Industry of London*, Edward Hutchinson master, for New York.

A. B. searcher.

or

Seventy tons of bar iron, part of the quantity within-mentioned, are shipped on board the *Richard and Sarah*, John Knight master, per Rotterdam.

D. R. searcher.

The truth of which, that the goods so endorsed by the officers, were not shipped by virtue of the former cocket, and that no other use
was

was made thereof, than is expressed in the endorsement, must be confirmed by oath of the exporter; this done, a new entry and certificate, if the goods are foreign, cocket, &c. will be made out, with the following addition.

Per endorsement from the king George, William Marshal per Jamaica, dated the 7th May, 1766.

15th, When a ship has cleared, but has room left to take in more goods, and any more should offer before she sails out of port, such goods as are taken on board, there must be added to the report underneath the former goods, viz.

Added the 8th May, 1766.

W.G. - No. 28 - 1 box - haberdashery - R. Hill.

Examined by the cockets,
D. F. searcher.

Joseph Dawson.

After this is done, the report must be sworn to again.

16th, And when any ship takes in goods for different places, they must be particularly distinguished, viz.

For Ireland.

B.W. - 1 a 6 - 6 cases - hats - E. Strong.

For

For Boston.

W.T. - 1 a 17 - 6 boxes } merchandize-J. Smith.
5 bales }

For Barbadoes.

K.L. - 10 - 1 trunk - millinary - Ed. Edwards.

And if at any time the master is to take in goods at some other port of Great-Britain from that where he took in his first loading, as for instance, suppose at Portsmouth, then in the report it must be particularly mentioned what goods were taken on board at that port.

The goods all entered, cockets granted, and every thing taken on board, and all requisites duly performed, of which the officers being fully satisfied, the tidesmen may be discharged, and the ship cleared accordingly.





C H A P. VI.

Wool by land-carriage and coastwise.

WOOL shorn or housed, laid up or lodged within ten miles of the sea-side, within the counties of Kent and Suffex, must be entered with the officers of his majesty's customs at the next adjoining port, within three days after shearing, by a certificate under the hand of the proprietor or owner.

And in all other counties, British wool having been carried from the place of shearing to the proprietor's own houses, within five miles or less of the sea, must within ten days after shearing, and before the disposal thereof, or removal from the place where first carried after shearing, be entered with the officers of the customs at the next port, by a certificate under the proprietor's hand, which is as follows.

Form of a certificate of wool sheared.

THIS is to certify, that I John Alder of Chichester in the county of Suffex, have shorn two hundred fleeces of sheep's wool, and the wool of one hundred lambs, and have lodged

ed the same at my dwelling-house at Colchester
aforesaid. Witness my hand this 8th May,
1766.

John Alder.

But if through ignorance, &c. the wool be not entered in due time, and the proprietor will come and voluntarily enter the same, making oath of his ignorance of the laws, and that the wool in question is really the same, both for quantity and quality, that the owners sheered the last summer, and that no part thereof hath been since removed or exported, it may then be registered: however, in ports to the northward, persons are not obliged to register their wool, but officers may enter and examine the places of lodgment, and take care licences are had for removal, when the wool is intended to be shipped coastwise; and it must be observed, that the buyers of wool, who reside within fifteen miles of the sea-coasts in Kent and Sussex, before they attempt to deal therein, they must enter into bond not to export it beyond the seas.

When the proprietor sells his wool, he must at least three days before the removal, certify the same to the officers of the customs, upon the back of the certificate of entry, after the following manner.

Form

Form of a certificate or notice of having sold the wool.

THIS is to certify, that I have sold the wool within-mentioned, weighing one hundred todts, to Joseph Moor of Dover, to be delivered to him there the 16th of May, 1766. Witness my hand this 13th May, 1766.

John Alder.

The intention of removal being thus signified, a permit or let-pafs will be granted, after the following manner.

Form of a permit to remove wool.

Port of
Chichester.

KNOW ye, that Joseph Moore is permitted to pass by land-carriage in the day-time, as the law directs, from the house of John Alder to his own house at Dover in Kent, with two hundred fleeces of sheeps wool, and the wool of one hundred lambs, weighing one hundred todts, it being the wool of the said John Alder, entered here the 8th May, 1766. and now certified to be sold to Joseph Moore afore-said, to be in force three days from

H

the

the 13th. of this present May and
no longer. Dated at the Custom-
house Chichester, the 13th May,
1766.

A. B. collector,
C. D. comptroller.

Wool coastwise.

When a merchant signifies his intention to
ship wool coastwise, notice must be given to
the customer, collector and comptroller for a
licence to ship the same, which notice is as fol-
lows.

Form of a notice to ship wool coastwise.

To the customer or collector and comptroller
of the Port of London.

THESE are to give notice, that I William
Lodwick of London, wool stapler, intend
to ship on board the Adventure, whereof John
King is master, for Ipswich, five bags of raw
wool, the marks, numbers and weights being
expressed on the back hereof, containing four-
teen hundred weight one quarter and twenty-
one pounds, which are to be carried coastwise
into the port of Ipswich, and are consigned to
Thomas

Thomas Williams of Ipswich, and desire your
licence for loading the said wool accordingly.
Dated the 14th May, 1766.

William Lodwick.

*Notice for the shipping of wool, woolfells, mort-
lings, shortlings, combed wool, woollen or bay
yarn, worsted yarn, cruels, or wool slightly ma-
nufactured, coastwise.*

Endorsement.

	cwt.	qrs.	lb.
W.I. 1 -	2	2	14
2 -	3	1	0
3 -	2	3	7
4 -	3	0	21
5 -	2	2	27
5 -	14	1	21

When this is done a licence will be granted
and delivered to the officers appointed to weigh
and ship the wool, who will accordingly endorse
the quantity on the licence ; and after a licence
and coast bond are executed, a cocket will be
granted as follows.

*Form of a coast cocket for wool.**London.*

KNOW ye, that William Lodwick hath laden in the Adventure of this port, five bags of raw wool, marked, numbered, and weighing as on the back hereof, containing fourteen hundred weight one quarter and twenty one pounds in the Adventure, John King per Ipswich, and for the same hath given security to the officers of the great customs. Dated 14th May, 1766. in the sixth year of king George the third.

A. B. collector and dep. customer, *

C. D. comptroller. *

Endorsement on the back.

In the ADVENTURE, John King per Ipswich.

William Lodwick

Hath shipped by virtue of one licence five bags of raw wool, marked, numbered, and weighing as under, containing fourteen hundred weight one quarter and twenty one pounds, not to be exported. London, 14th May, 1766.

No.

	No.	cwt.	qrs.	lb.
W.I.	1	-	2	2 14
	2	-	3	1 0
	3	-	2	3 7
	4	-	3	0 21
	5	-	2	2 7
	5	-	14	1 21

Weighed and shipped

per *Thomas Griffiths,*
Timothy Smart.

These requisites duly performed, and the wool carried to its port entered or shipped for, before the same may be landed, a sufferance must be taken out, and is as follows.

Form of a landing sufferance for wool.

Ipswich. **S**UFFER William Lodwick to land five bags of raw wool, marked, numbered, and weighing as follows, containing fourteen hundred weight one quarter and twenty one pounds, out of the Adventure; John King, from London, as by cocket thence, dated 14th instant. Dated here 20th May, 1766.

James Strahan, collector.

H 3

No.

	No.	cwt.	qrs.	lb.
W.I.	1	-	2	2 14
	2	-	3	1 0
	3	-	2	3 7
	4	-	3	0 21
	5	-	2	2 7
	5	-	14	1 21

To the surveyor and coast-waiter at wool key.

This sufferance obtained, and the officers having been satisfied as to the quantity and quality of the wool, a certificate thereof will be made out as follows,

Form of a certificate of landing wool.

Ipswich. **L**ANDED for William Lodwick, five bags of raw wool, marked, numbered, and weighing as under, containing fourteen hundred weight, one quarter and twenty one pounds, out of the Adventure, John King, from London, as per cocket thence, dated 14th May, 1766.

No.

	No.	cwt.	qrs.	lb.
W.I.	1	-	2	2 14
	2	-	3	1 0
	3	-	2	3 7
	4	-	3	0 21
	5	-	2	2 7
	5	-	14	1 21

Landed and weighed

per *Edward Johnson,*
Richard Brown.

After the certificate is made out, care must be taken that a return is sent to the loading port, that the bond may be cancelled, which is done by annexing the return thereto.

Form of a return for wool.

Ipswich.

K NOW ye, that William Lodwick hath landed in this port, five bags of raw wool, marked, numbered, and weighing as on the back hereof, containing fourteen hundred weight one quarter and twenty one pounds, out of the Adventure, John King, from London, as per cocket thence, dated 14th instant, entered here 20th following, and certified

H 4

25th

25th May, 1766. in the sixth year of
king George the third.

A. B. collector and dep. customer, *
C. D. comptroller. *

Richard H. H.

Endorsement.

No. cwt. qrs. lb.			
W. L.	1 -	2 2	14
	2 -	3 1	0
	3 -	2 3	7
	4 -	3 0	21
	5 -	2 2	27
	5 -	14 1	21

Landed and weighed

per *Edward Johnson,*
Richard Browne.

Leather coastwise.

Persons having leather to ship coastwise, before the same may be taken on board, a sufferance must first be granted by the officers of the customs, and is as follows.

Form

Form of a sufferance for leather.

In the ENDEAVOUR, Andrew Baxter, per Southampton.

Richard Hicks.

Suffer Five bales, containing 40 backs, 50 butts, 10 hides, 10 dozen calve-skins and cut leather, containing seventy hundred weight, to be shipped, but not exported till further orders. Custom-house, London, May 6th, 1766.

A. B. collector.

C. D. comptroller.

To the surveyor and coast-waiters for the river station.

When the goods are shipped by the coast-waiters, they will endorse the quantity on the back of the sufferance, which when returned to the collector and comptroller, a coast bond will be made out, which is to be signed by the master and merchant, and then a coast cocket will be granted, and is as follows.

Form

Form of a coast cocket for leather.

London. **K**NOW ye, that Richard Hicks hath laden in this port five bales, containing forty backs, fifty butts, ten hides, ten dozen calve-skins and cut leather, containing seventy hundred weight tanned leather, in the Endeavour, Andrew Baxter for Southampton, and for the same hath given security to the officers of the great customs. Dated 8th May, 1766. in the sixth year of king George the third.

A. B. collector, *

C. D. comptroller. *

N. B. As to the landing and return, the same directions must be observed as in coast goods outwards, page 7.

Leather exported to foreign parts.

With respect to the exportation of leather to foreign parts, this should properly have been explained under the head of *ships and goods outwards to foreign parts*; but as wool and leather in the port of London are under the management of officers peculiar to those branches, I thought

thought it might be best to take notice here of the exportation of leather, so far as regards the customs, and after giving the respective forms of bill of entry, warrant and cocket, &c. for other particulars relative to exportation refer to the above head, Chap. IV.

In the port of London there is required four bills for each leather entry, besides the warrant and shipping bill; the form of which bill is as follows.

Form of a bill of entry, warrant, &c.

In the LEVANT, Samuel Simpson, per Leghorn,
John Watts.

Five bales, qt. one hundred tanned backs, and twenty dozen tanned calve-skins, qt. sixty-five hundred weight one quarter and fourteen pounds,

John Watts.

Customs - - -	£.	3	5	4½
One per Cent.	£.	0	11	1
	£.	3	16	5½

N.B. For the explanation of the One per Cent, or Mediterranean duty, Vide page 35.

The bills made out, and proper security given, a cocket will be granted as follows.

Form

Form of a cocket for leather exported.

London. **KNOW** ye, that John Watts hath entered five bales, qt. one hundred tanned backs, and twenty dozen tanned calve-skins, containing sixty-five hundred weight one quarter and fourteen pounds, in the Levant, Samuel Simson, per Leghorn, paid all duties. Dated 14th May, 1766. in the sixth year of king George the third.

£. 3 16 5½ A. B. collector,
C. D. comptroller.
D. E. P. G. K. J. Place for the seal.

The cocket granted as before observed, a shipping bill must be made out, and endorsed as follows.

Endorsement.				
No.		cwt.	qrs.	lb.
I. W. 1	- 25 backs - - - qt. - - -	13	2	0
2	- 25 ditto - - - - -	13	1	0
3	- 25 ditto - - - - -	13	1	0
4	- 25 ditto - - - - -	17	1	0
5	- 20 dozen skins - - - - -	8	0	14
5 bales 100 backs } qt. }		cwt. 65 1 14		
and 20 doz. skins, }				

In the same manner the cocket is to be endorsed, and the requisites performed at shipping, as is before-mentioned in goods exported,
Tobacco,

Tobacco, tobacco stalks, and snuff.

There being a variety of circumstances, forms, &c. attending the importation, exportation, and coast trade of tobacco, and the manufactures thereof; and as great frauds and abuses have been committed in that trade, it would exceed the limits of my plan, to enter into a minute detail, &c. therefore I purpose at some other time to collect together, such memorandums and observations, as I have occasionally met with, which I intend to make a distinct treatise of, for the use of the tobacco merchants in general: however, that my young merchant may not be at a loss to make his entry, I must observe, that the same steps are to be taken as to the entry and payment of the duties inwards and outwards, as is done in common with other goods; and when any tobacco or snuff is sent by land-carriage, or coast-wise, great care must be taken to have proper certificates from the officers of the customs, and that the packages are marked with large and distinct letters, not less than three inches, TOBACCO, TOBACCO STALKS, or SNUFF, otherwise the same will be forfeited, if found moving without such certificates, and so marked, it must also carefully be noticed, that before any tobacco, tobacco stalks, or snuff is put on board any vessel to be carried coastwise, that a sufferance, besides the proper certificates, must be had for that purpose, the form of which sufferance is as follows.

Form

Form of a sufferance for shipping snuff coastwise.

In the DELIGHT, John Taylorson, per Yarmouth.
William Barwick.

Suffer One hoghead, containing nine hundred and eighty-three pounds plain snuff, made from one or more hogheads of tobacco, which was delivered and received, according to the directions of an act passed in the 24th year of his late majesty's reign, intituled, an act for the more effectual securing the duties on tobacco, per certificate from Greenock, dated the 14th April, 1766. to be shipped, but not exported till further orders. Custom-house Newcastle, 14th May, 1766.

L. Sunderland, collector.
Robert Page, comptroller.

Endorsement on the sufferance.

Buyer's mark.

K.B. } 1 hhd. qt. 983 cwt. plain snuff.
Exeter.

Charles Murray, collector.
Wm. Grinlew, comptroller.

Borrowstonefs,

Borrowstowness, 18th April, 1766.

Shipped one hoghead, containing nine hundred and eighty three pounds plain sauff, marked as above.

Wm. Robertson, land-waiter.

The sufferances granted, and executed by the officers returned to the collector, a cocket will be made out, and when security is given, as before-mentioned in coast goods outwards, the cocket and sufferance will be delivered to the master, and he will then be permitted to sail out of port.

Coals.

I having in my *Out-port Collector and Comptroller's Guide*, treated upon all the circumstances of entry inwards and outwards, coast-wise and foreign, I shall in this work only give the form of the bills of entry, and warrant for coals brought coast-wise; for more ample instructions refer to my said *Out-port Collector and Comptroller's Guide*; however it is necessary to observe, that before any coals may be unshipped, or any other goods on board a coal ship or collier, entry must be made with the collector and comptroller, on forfeiture of ship and goods; in this case there are two bills of entry and one warrant, which are as follows.

Form

Form of a bill of entry.

IN the Industry of Scarbro', Edward Hutchinson master, from Newcastle, one hundred eighty chalders of coals, per cocket dated 6th May, 1766. Passed by Gravesend 13th ditto. Entered 14th ditto.

Deposit by George Ward. £ 144 0 0

Form of a coal warrant in the port of London.

Port of } **I**N the Industry of Scarbro', Edward
London. } Hutchinson master, from Newcastle, one hundred and eighty chalders of coals. The 14th day of May, 1766.

Security being taken for answering the duties on this ship you may permit the coals to be unloaden, certifying the full contents on the back of this warrant.

A. B. collector.

C. D. comptroller.

Deposit Ward. £ 144

*To the sworn meters appointed
to see the above-named ship
discharged.*

Form

Form of a coal entry and warrant in the out-ports.

Port of } **I**N the Jacob and Mary of Sun-
Faversham. derland, burthen one hundred
 and thirty-four tons, Isaac Long-
 botham master, from Newcastle,
 one hundred and thirty chalders of
 coals, 6th day of January, 1766.
Isaac Longbotham, master.

Bond being taken for answering the duty
 on this ship, you may permit the coals to
 be unloaden, certifying the full contents
 on the back of this warrant.

Charles Franklin, collector,
Robert Mein, comptroller.

*To the sworn meters appointed
 to see the above-named ship
 discharged.*

Wm. John Smith and Co.

Master's entry for coals and culm delivered by
 measure.

(4)

The warrant granted, a meter must be sent
 on board, and when the ship is delivered, ap-
 plication must be made to the coal-meters of-
 fice for the certificate or return on the warrant,
 which is always filled up on the back, and is as
 follows.

I

Form

Form of a coal meter's certificate.

London.

THESE are to certify, that there have been delivered out of the Ship Industry within-named, whereof Edward Hutchinson is master, three hundred chalders and twenty-seven bushels of coals (being measured according to the directions prescribed in the act of parliament made in the twelfth year of the reign of queen Anne, intituled, an act for the speedy and effectual preserving the navigation of the river of Thames, by stopping the breach in the levels of Havering and Dagenham in the county of Essex, and for ascertaining the coal measure) and no more on this present voyage, the 15th day of May, 1766.

60 1

Samuel Seawell, sworn meter.

Received in full of this voyage

300	27	0
240	6	0
120	6	0
3	0	1
117	5	11

Form

117	0	0
0	5	11
117	5	11

A. B. collector,
C. D. comptroller.

Form of a meter's certificate. Out ports.

Faversham. THESE are to certify, that there have been delivered out of the ship Jacob and Mary of Sunder-land within-named, whereof Isaac Longbotham is master, sixteen chalders, and nine bushels of coals, (being measured according to the directions prescribed in the Act of parliament made in the twelfth year of the reign of queen Anne, intituled, an act for the speedy and effectual preserving the navigation of the river of Thames, by stopping the breach in the levels of Havering and Dagenham, in the county of Essex, and for ascertaining the coal measure) and no more on this present voyage, the 9th day of January, 1766.

James Smith, sworn meter.

Received in full of this voyage

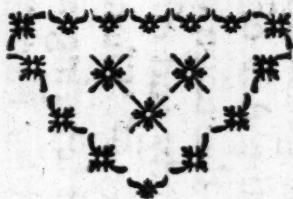
*C. Franklin, collector,
R. Mein, comptroller.*

1 2

16 9 0
4 1 3
0 2 0 1/4
3 19 2 3/4
The

3 13 1 3/4
0 6 1 1/4
3 19 2 3/4

The certificate being made or filled up on the back of the warrant, it must be carried back to the collector and comptroller, who will settle the duty agreeable to the meter's certificate, and if there was more money deposited for security of the duty than what the duty amounts to, the excess will be returned, or more money must be paid, according to the sum short deposited. And with respect to the exportation of coals, the same requisites are to be performed as in common on the exportation of other goods.





C H A P. VII.

Of entry and computation of the duties.

THE several species of goods mentioned in the book of rates, being chargeable with the respective duties, and passed under a variety of denominations by the officers at the water-side, so regard must be had, to distinguish on the bill of entry, the quantity, quality, lengths, breadths, weights, measures, &c. where known, agreeable to the following particulars, viz.

Oil in casks pay duty by measure, though it is delivered by weight, after the rate of 7 lb. $\frac{1}{2}$ per gallon.

Oil fallad 7 lb. $\frac{1}{2}$ is a gallon.

A chest of oil is 8 gallons.

Jars of oil contain 22, 24, to 26 gallons.

Hogs bristles are passed undrest.

Bulrushes the load is 63 bundles

Backs for chimneys, large above $\frac{1}{2}$ cwt.

small under $\frac{1}{4}$ ditto.

Iron chests, large 1 $\frac{1}{4}$ yard long.

middle 1 yard long.

small $\frac{3}{4}$ yard long.

Packthread is distinguished from twine,

I 3

Twine

Twine is twice twisted.

Packthread thrice ditto.

A ream of paper contains 20 quires, each quire 24 sheets.

Ditto printing paper - - - 25 ditto.

Stock fish is 18 inches long.

Dog stones over, from 3 to 4 feet.

thick, above 6 and under 12 inches.

Quern stones, large over, 3 and not exceeding 4 feet,

thick, not exceeding 6 inches.

small over, under 3 feet.

thick, not exceeding 6 inches.

Mill stones over, above 4 feet.

thick, 12, 14 or 15 inches.

Pill boxes, a nest contains 4 boxes.

A nest of nest boxes contains 8 boxes.

A gross, great, is 12 times 12 dozen, or 1728.

small, is - - - 12 dozen, or 144.

A dicker is 10.

A shock is 60.

A tin box of furs is 40.

A last of stones is 3 pair.

A last of stockfish is 1000.

A last of red herrings is 20 cades, each cade 500.

A last of white herrings contains 12 barrels.

Salt the wey is 40 bushels, each bushel $\frac{3}{4}$ cwt.

Plaister of paris, the mount is 3000 lb.

Amber the mast 2 lb. $\frac{1}{2}$.

Anchovies, little barrel 16 lb. fish.

Bracelets,

Bracelets, or necklaces of glass, the small gross contains 12 bundles or dickers, each dicker 10 necklaces, or 120.

Honey, the barrel contains 42 gallons, each gallon 12 lb.

Bandstring the dozen knots, each knot contains 32 yards.

Bast ropes, the bundle contains 10 ropes.

Instruments for barbers or surgeons, called sets, the bundle contains 116.

Spruce beer	}	the barrel for customs is 42 gal-
and mum,		lons wine measure.
		excise is 32 ditto.

Spruce beer the keg - - - - - is 4 ditto.

Apples	}	the barrel contains 3 bushels.
Tarras		
Onions		
Walnuts		
Small nuts		

Tar the barrel is $31 \frac{1}{2}$ gallons.

A whole barrel is 2 cwt.

A half barrel of steel is 2 cwt.

Looking-glasses in the book of rates, are distinguished by particular numbers, which it seems to this day are not properly understood, however it is said, they signify the number of inches in the breadth of each glass.

L I N E N S.

CONTENTED linens are those pieces that have the number of ells or yards fixed to the end of the piece.

In entering contented linens, the merchant must express the true number of ells in each bale, &c. in the bill of entry.

LINENS NOT CONTENTED, the merchant must insert in the bill of entry the number of each piece in each respective bale or package, in which the said pieces are imported.

Contented linens short entered, or different in sorts or species from those entered, are liable to seizure and forfeiture; and if the number of pieces found in any bale, &c. exceeds the quantity entered, the overplus may be seized by the officers.

If the total quantity entered be above an ell in every piece, the pieces must be stopped by the officers, and sent to the KING's warehouse for the board's directions; but if the excess is under an ell in each piece, the same may be admitted to pass entry.

Any linens used for wrappers, that pay a higher duty than the linens wrapped therein, and not specified in the warrant, are liable to seizure and forfeiture.

No post entry may be allowed for contented linens, or any linens rated by the piece without the board's leave.

Buckrams, the piece must not exceed 15 yards.

Bermillians, - - ditto - - ditto - - 30 ditto.

Ditto - - the half piece - - ditto - 15 ditto.

Bandstring twist, the piece or knot 32 yards.

Caddas, the piece 36 yards.

Check - - ditto - - 10 yards.

Silesia lawns ditto, from 4 to 8 yards.

Cambrick

Cambrick and } ditto 13 yards.
other lawns, }

Germany and East-country linen narrow, is not
above $\frac{7}{8}$.

broad, above $\frac{7}{8}$.

Russia linen narrow, is not above $\frac{1}{2}$ ell English.

broad, - - - above $\frac{1}{2}$ ditto.

Flemish and Dutch linens not exceeding $1\frac{1}{8}$ ell
English.

above $1\frac{1}{8}$ and under 2 ells English.

two ells and under 3 ells English
and upwards.

But the better to understand the lengths of
other sorts of linens as rated in the book of
rates, here follows a table of contented and not
contented linens.

A Table

A Table of

Contented Linens.			Not contented Linens.		
Names.	Usual Lengths, and in what Measure contented.		Names of Pieces.	Usual Lengths.	
	English Ells.	Dutch Ells.		English Ells.	
Isingham, — — — whole piece	38 to 40	— — —	Crocus, — — —	23	
Gentish, — — — Do.	42 to 47	— — —	Dutch Barras, — — —	28	
Hollands, { Bag, — — — Do.	— — —	50 to 53	Heffens Canvas, — — —	28	
{ Garlix, — — — Do.	28 to 30	— — —	Drilling, — — —	17	
Alcumore, — — — Do.	34 to 38	— — —	Dowlas, { single, — — —	26	
Borelaps, — — — Do.	— — —	40 to 65	{ double — — —	52	
Headen Rolls, — — —	— — —	40 to 120	Garlix, { 3 qrs. wide, — — —	26	
Hinderlinds, — — —	— — —	40 — 40	{ $\frac{7}{8}$ and upwards, — — —	19	
Ozenbrigs, distinguished by a Catherine wheel, and the word Osnaburgh stamped round it, {	30 to 120	— — —	Lubeck Duck, — — —	28	
Hammels, — — —	— — —	70 —	Blue Paper Silefias, — — —	7	
Hartfords, the word Hartford stamped thereon with ink, {	30 to 100 and upwards	— — —	Hollands Duck, a Bolt always passed at, {	28	
			Ruffia Sailcloth, Bolts usually computed at, {	28 $\frac{1}{2}$	

Russia linen is entered by the archeen, with the wrappers included.

Ditto sailcloth comes loose, therefore no allowance for wrappers.---The bolt contains from 46 to 52 archeens.

Ticking from Holland and Germany, single pieces measure in

Length.	Breadth.
6 and 6 yards 1 qr. -	2 yards 1 qr.
$6\frac{1}{2}$ and 6 - - $\frac{3}{4}$ -	2 - - 2
$6\frac{3}{4}$ and 7 - - - - -	2 - - 3

The double pieces are twice the length, and are passed for 2 ticks. They are contented in aulns, and have an allowance of 2 per Cent.

Twelve yards long and 1 yard broad are deemed a bed tick.

Other goods under various denominations.

Agats by the piece.

Alphabets the set, containing 24.

Amber the mast, containing 2 lb. $\frac{1}{2}$.

Anchovies the barrel, containing 16 lb. fish.

Apples the bushel.

the barrel, containing 3 bushels.

pippins or rennets ditto

Aquavita

- Aquavitæ the barrel.
 hogthead.
 Ashes pot the barrel, containing 200 lb.
 wood or soap the last, qt. 12 barrels.
 Aul blades the thousand.
 Bandaliers the hundred, qt. 6 score.
 Barbers aprons or checks the piece, not above
 10 yards.
 Barrillia the barrel, qt. 200 lb.
 Basket rods the bundle.
 Bast ropes the rope.
 bundle, qt. 10 ropes.
 Beads of chrystal the thousand.
 jasper square the 100 stones.
 Beaupers the piece, qt. 24 or 25 yards.
 Beef-Irish the barrel.
 Pork Scotland the ton.
 Beer or ale the ton.
 Bellows the pair.
 Blankets Paris mantles coloured the mantle.
 ditto uncoloured.
 Barlings the 120.
 Bombazines narrow } single piece 15 yards.
 broad }
 Botanoes the piece.
 Boultel reins the piece.
 the bale.
 Bows, stone bows of steels the piece.
 Bracelets or necklaces of glass the small gross,
 qt. 12 bundles or dickers.
 red - ditto.
 French - ditto.

Bristles

Bristles drest } dozen pound.
undrest }

Buckrams Carrick the short piece.
East-country rool, or $\frac{1}{2}$ ditto
Germany fine the piece.

Buggasins or callicoes.

Buckrams the half piece.

Bull-rushes the load.

Buffins moccadoes and Lisle grograms, narrow and broad 15 yards.

Bustians single piece 15 yards.

Butter the barrel

Irish the cwt.

Cabinets amber the piece.
counters, ditto.

Caddas, or cruel ribbands the dozen pieces,
each piece 36 yards.

Calve-skins in the hair the piece.

Camblets, half silk half hair, the yard.

Canes the 1000.

Cant spars the 120.

Capravens the 120.

Carpets, Brunswick, the piece.

Carpets, China, ditto.

Cornix, $27 \frac{1}{2}$ yards long.

Persia, yard square.

Scotland, the piece.

Toney, $2 \frac{1}{2}$ yard long.

Turkey or Venice, short the piece.

long 4 yards or upwards

Cases for bottles, piece, qt. 12 bottles.

Casks empty, the ton.

Chairs walnut, the piece.

Chamlets,

Chamlets or mohairs the yard.

Clapholt or } small hundred, cont. 6 score.
Clapboards }

the ring cont. 2 small hundred.
great hund. cont. 24 small hund.

Claricords, the pair.

Cloaks of felt, the piece.

Coker nuts for cane heads, the thousand.

Cormashes Turkey, the piece.

Cyder and cyder eager, the ton, qt. 252 galls.

Coleseed the quarter, cont. 8 bushels.

Cork for shoemakers, the dozen pieces.

Cork jacks, iron the thousand.

steel ditto.

Crossbow racks, the piece.

Crusses of stone, the thousand, cont. 5 score.

Cucumbers pickled, the gallon.

Cuttle bone, the thousand.

Dogs with firelocks or snaphances, the piece.

Earthen ware called brickstones

Flanders tiles for scouring

Paving tiles

Pantiles

} the 1000.

Eggs, the hundred, cont. 6 score.

Flannel Irish, the yard.

Fans for corn, the piece.

Feather-beds, the piece.

Felts for cloaks, French $3 \frac{1}{2}$ yards long.

$1 \frac{1}{2}$ ditto broad.

Figuretto, the yard.

Fleams to let blood, the piece.

Frizado, the piece, cont. 24 yards.

Frize Irish, the yard.

Fustians Amsterdam.

Holland

Fustians Holland or Dutch, containing 2 half
pieces, 15 yards each.

Barmillians, the piece ditto.

Cullen, - - ditto - - ditto.

Holmes and Bevernax, the bale, cont.
45 half pieces.

the piece cont. 2 half pieces.

Jean, the piece, cont. 2 half pieces.

Milan ditto.

Naples tripe or velure, the half piece,
cont. $7\frac{1}{2}$ yards.

Ditto, the pieces 15 yards.

Tripe or velure plain, the yard.

Wrought or Sparta velvet, the yard,
half piece, cont. $7\frac{1}{2}$ yards.

Osbrow or augusta, the piece, cont.
2 half pieces.

with silk the yard.

Gadza, the yard.

Gauntlets, the pair.

Garters silk, French, the dozen pair.

Glasses perspective, the piece.

Glass vials the hundred, cont. 6 score.

Glasses Flanders drinking French, the hun-
dred dozen.

Glass for windows Burgundy, the chest.

Muscovy, the flude or pound.

Normandy, the case.

Rhenish, the whey or web,
cont. 60 bunches.

Globes, the pair.

Grindlestones, the chalder.

Halberts, the piece.

Hay,

Headings for pipes hhds. or barrels, the 120.

Hones, the hundred.

Honey, the barrel.

Hoops for coopers, the thousand.

Horn tips, } the thousand.

Horn tips,

Hofe mantua, the pair.

Iron backs for stoves, the piece.

Juice of lemons, the pipe.

limes, the gallon.

Kelp, the ton.

Lead ore, the ton.

Lemons pickled, the pipe.

Lemon water, the ton.

gallon.

Lewers for hawks, the piece.

Logwood, the ton.

Lines of Hamburg for ships, the piece.

Linfeed, the bushel.

Lyme for dyers, the barrel.

Maps printed, the ream.

in frames, the map and frame.

Mats of Ruffia, the mat.

Mawfeed, the pound.

Match for guns, the pound.

Matting

Matting of Barbary or Portugal, the yard.
Holland, ditto.

Meal of wheat or rye the last, cont. 12 barrels.

N. B. 56 lb. meal equal to a bushel of corn.

Medlars, the basket, cont. 2 bushels.

Melasses, the ton.

Messelanes, the piece, cont. 30 yards.

the single piece, 14 yards.

Metal leaf, the packet, cont. 250 leaves.

Metheglin, the hoghead.

Mittins of Wadmoll, the dozen pair.

Moccado ends, the dozen pound.

Nails chair,
tenterhooks, } the thousand.

copper,

harness,

rose and sadlers, } the ten thousand.

spring,

head, the barrel.

small, the half barrel.

Neats tongues Russia, the piece.
the barrel.

Needles, the dozen thousand.

the pack, the thousand.

fail, the thousand.

Nutmegs pickled, the piece.

Nuts, chefnuts, the bushel.

small, the barrel.

walnuts, the barrel.

Oker, the barrel.

Oars, the piece.

the hundred, cont. 6 score.

Oil, the ton, cont. 252 gallons.

K

Oil

- Oil fallad, the gallon.
 Olives, the hoghead.
 Onions, the barrel.
 the hundred bunches.
 Oranges and lemons, the thousand.
 Packthread in skains
 bottom thread. } 100 cwt.
 Parchment, the dozen, cont. 12 sheets.
 rolls, cont. 6 dozen.
 Pears, the bushel.
 Pears or apples dried, the barrel.
 Perry, the ton, cont. 252 gallons.
 Petticoats of silk, the piece.
 Pickles all sorts, the gallon.
 Pictures of 4 feet square, or 16 superficial
 feet, or upwards.
 2 feet and under 4 feet square, or
 4 superficial feet.
 under 2 feet square, or 16 superficial feet.
 Pike heads, the piece.
 Pipe or hhd. staves, the hundred, cont. 6 score.
 Pitch, the last, qt. 12 barrels.
 Plaister Paris, the mount, cont. 3000 wt.
 Planks, the 100 feet.
 Plate gold an silver, the ounce.
 Plates single, } the hundred plates and barrel,
 double, } cont. three hundred plates.
 Harness or iron doubles, the plate and
 bundle, cont. 10 plates.
 Platters of wood, the shock, cont. 60.
 Playing tables walnut-tree, the pair.
 Pomegranates, the thousand.
 Pomice-stone, the ton.

Pots of earth or stone covered, the hundred,
cont. 5 score.

uncovered, the cast, cont.
a gallon to every cast.

gally, the hundred, cont. 5 score.

melting for goldsmiths, the hund.

Prints of paper, the piece.

Quills goose, the thousand.

Quilting linen, }
callicoe, } the yard, not of India
cotton, } or China.

Quilts of callico, }
fatin or } the piece.
other silk, }

Quinces, the hundred.

Rackets, the piece.

Rape of grapes, the ton, cont. 252 gallons.

Rape seed, the last, cont. 10 quarter.

Recorders, the set or case, cont. 5 recorders.

Rennet, the gallon.

Rugs Irish, }
Polish, } the piece.

Sackcloth, the hundred ells, cont. 6 score,
of single thread, the piece, cont.
15 yards.

with white thread, the yard.

with silk, the yard.

Salt bay or French, the bushel.

the wey, cont. 40 bushels.

white or Spanish ditto.

Saws leg, the piece.

whip, the piece.

Says double or serge, the yard.

Says double or Flanders serge, the piece, 15 yards.

Hounset, the piece, cont. 24 yards.

Scammety, the yard.

the piece, cont. $7\frac{1}{2}$ yards.

Seed bole, the quarter, cont. 8 bushels.

hemp, the last, cont. 10 quarters, each 8 bushels.

Serge of Athens, }
Florence, } the yard.

Shubs of calabar, the piece or shub:

Skeets for whitesters.

Slip, the barrel.

Sope Flemish, the barrel.

Sopers waste, the ton, cont. 20 hundred.

Spangles of copper, the thousand.

Spokes for cart wheels, the thousand.

Steel gad, the half barrel.

Standishes covered with leather gilt, the piece.

Stockings wadmol, the pair.

Stones cane, the ton.

dog, the last, cont. 3 pair.

over from 3 to 4 feet.

thick above 6 and under 12 inches.

grave, the foot square.

marble, the foot square.

blocks, the solid foot.

paving, the foot square.

millstones, over above 4 feet.

thick 12 14 to 15 inches.

paving not marble, the foot square.

pebble, the ton.

Stones.

Stones quern, the last contains 3 pair.

small over, under 3 feet.

thick not exceeding 6 inches.

large over, 3 and not exceeding 4 feet.

thick not exceeding 5 or 6 inches.

slick, the hundred, cont. 5 score.

Sturgeon, the firkin.

the keg.

Stuffs, all sorts made or mixed with wool,
the yard.

Tables called play of wainscot, and all other
sorts, the pair.

Tacks iron, the thousand.

Tails cows, the 5 score.

Tannets of cruel, the yard.

Tapestry, the ell.

Tar small or great band, the last, cont. 12
barrels, each barrel $31\frac{1}{2}$ gallons.

Tarras, the barrel, cont. 3 bushels.

Tazels, the thousand.

Tea tables, the piece.

Thimbles, the thousand.

Thread crossbow the 100 lb. cont. 5 score.

Lyons or Paris, the bale, cont. 100 bolts.

Ticking East-country, the yard.

Germany, the piece, cont. 36 yards.

Tikes Brazil, &c. the tike.

of Soad, ditto.

Turnal, ditto.

Tinsel, the yard.

Trays of wood, the shock, cont. 60 trays.

Treacle Flanders, the barrel.

Trenails, the thousand.

Twist for bandstring, the dozen knots.

Vellum for table books, the skin.

Verders of tapestry with hair, the Flemish ell,

Viols, the piece.

Vinegar, the ton, cont. 252 gallons.

Wadmol, the yard.

Water Pyrmont, the dozen bottles of 3 pints.

Spaw, the basket, cont. 150 flasks,
each flask 3 pints.

Whale-fins caught and imported by British in
British ships, the pound.

in Newfoundland or British plan-
tation ships, the ton.

foreign fishing, the ton.

Wheels for spinning, the piece.

Whetstones, the hundred, cont. 5 score.

Woad island or green woad, the ton, cont.
20 cwt.

Wainscott, the hundred, cont. 6 score.

Worsted ruffs or broad, the piece.

St. Omer's, the piece.

Yokes for oxen.

Goods which enter and pay duty by the dozen.

Adzes

Axes or hatchets

Babies heads

jointed

Bags with locks

Bags steel rings without
locks

runnet

Baskets hand

Bast or straw hats notted

Bast

Bast or straw hats plain	Desks
Brooms flag	Dials
Birds singing	Edging for hats or cad-
Bladders	das
Bottles of earth	Fans of paper
stone	Fiddles
glass	Fire shovels
Bowls or buckets of	Flasks
wood	Foils
Boxes snuff	Gally dishes
spice	Gimblets vintners
round jelly or	Glasses burning
marmalade	small
touch	water
Brass lamps	Venice drinking
trumpets	looking steel
Bridles	chrystal
Canes of wood	stone plates for
Canns	spectacles
Carpets Ghentish	plates and sights
Cases French for needles	for looking-
gilt	glasses
looking glasses	Handkerchiefs
Cauls of linen	Imperlins blue
Chairs matted	red
Chissels joiners	Inkhorns brass
Candlesticks wire	Instruments for barber-
Cases with ivory combs	surgeons called bul-
wooden ditto	let skrews
Compasses iron	Incision shears
brass	Tooth drawers
ships	Plulicanes
Cushion cloths	Trepans
	K 4
	Leather

Leather basil	Saws leg
Turkey cordo-	tenant
vant	whip
East-India dit-	Scoops woods
to spruce or	Shovels wood
danke	Shuttles weavers
Linens blue	Skates
red	Skins calve Irish
Lutes	coney
Masks fatten	cordovant
velvet	dog-fish
Napkins French	fox
Neats tongues	goat
Neckerchers Flanders	hare
Pails of wood	shamwoy
Pans warming	sheep
Pincers	spruce
Pliers	Slays weavers
Pipes tabor	Snuffers
Plane irons	Standishes brass
Pots iron Flemish	pocket
French	wooden
Pullies brass	Stockings cotton
Quails	Slates in frames
Quilts French	Table books
Rattles for children	Tweezers French
with bells	Vice harps
Racket hoops	tongues
Saws hand	Vizard

By the 12 dozen or gross.

Augers	Dogs of earth
Arrows for trunks	Files
Babies or puppets for children	Flutes
Balances gold	Glasses balm
ounce	hour Flanders
Balls washing	coarse
Childrens toys	looking penny
Beads bone	halfpenny
box	Gold foil
glafs	paper
horn	Hair bottoms for sieves
wood	Hatbands
Bells dog	Hawkshoods
horse	Horns ink
morrice	Irons fire
Bottles sucking	Jews trumps
Boxes tinder	Key nops
money	Lace Britain
nest	cruel
pepper	purle or antlet
pill	Lutestrings catlings
sand	Minikins
tobacco	Pinners
Brouches copper	Percer bits
latten	Pipes childrens
Bullions for purses	Pullies iron
Caphooks	wood
Cases for spectacles	Rattles for children
Corks	Rims for sieves
	Rings of hair
	Rings

Rings key	Swingles
small box	Tinfoil
wire	Tinshore
Sheeps guts	Tools carving
Spectacles without cases	

.....

By the pound, of 16, 21, and 24 ounces.

Amber	Enamel
beads	Ostridge or ostrich feathers
Andlets	Fusses of cloves
Ancil of Barbary	Garnets
Anetts	Glass pipes
Beads coral	Moscovy
fet	Grain or scarlet powder
Botargs	of Seville in berries
Brass laver cocks	of Portugal
pile weights	of Rotta
powder	Grains French
wrought	Guinea
Bugle small	Grocery, cinamon
lace	cloves
Candle plates	ginger East-India
Candlesticks brass	West-India
latten	mace
Cisterns latten	nutmegs
Comfits	cloves
Counters latten	pepper
Crossbow laths	Grocery
thread	
Earthen ware	

Grocery pimento	Silk thrown
plumbs dried	Alamodes or lute strings
Hair camels	Skins India half drest
goats	Smalts
horse	Spinal for gauze
human	Saucages or Bologna
Indigo	puddings
Ivory	Thread sifters
Lapis magnata	Thrumbs
Lard	Tobacco
Mithridate	Twine Hamburgh
Morels	Vermachelly paste
Mortars brass	Vinelloes
Pestles brass	Wafers
Paste of	Wax hard
Plat	Wax bay or myrtle
Sea morse teeth	Wool beavers
Silk bridges	coney
ferrets	cotton
Fillozell	hares
Granada	sheeps
Naples	Yarn camel or mohair
Orgazine	cotton
Pole	grogam
Spanish	raw linen
fattin	sail
sleeve	worsted

21 Ounces.

Silk nubs or husks

24 Ounces.

Silk raw China	long
Bengal	short
Morea	

By the hundred weight of 112 lb.

Alpisti or canary seed	Bread or bisket
Allum	Books bound
Anvils	unbound
Archelia	Brimstone
Argol	Butter Irish
Ashes weed	Cables tarred
Augers carpenters	untarred
Axes or hatchets	Calves velvies
Bacon Westphalia	Candles tallow
Hamburgh	Candlewick
French	Clover seed
Bark oak	Caviere
Bast rope	Cheese
Battery	Cherries
Binding for brooms	Copper ore
Blacking or lampblack	unwrought as bricks
Board paste	round or square
Bows stone of steel	rose
	Copper

Copper coin and all
cast copper plates
part wrought as
bars
rods or
ingots ham-
mered or
raised
purles

Cork

Cordage

Ebony wood

Elephants teeth

Emery stones

Feathers bed

Fire shovel plates

Flax

Flocks

Glass pipes great
broken

Glew

Graves for dogs

Glovers clippings

Grocery almonds

anniseed

currants

dates

ginger B. P.

liquorice and
powder

figs

pruens

raisins

Grocery sugar

sugar candy

Gunpowder

Hoops of iron pipe
hogthead

Hair cow

ox

elk

Heath for brushes

Hemp

Hops

Ink printers

Iron Irish

Bands for kettles

rod

slit

hammered

pigg

Kelp

Latten

Lucern seed

Madder

Mustard seed

Millet seed

Magnus

Orchal

Onion seed

Potatoes

Punsons or gravers

Rice

Saltpetre

Scaleboard

Seaholly roots

Seed

Seed clover	Verditer
lucern	Wax
millet	Weld
Shaving for hats	Wire brafs
Shruff or old brafs	copper
Snowting	iron
Sope Castile	latten
Venice	Wool Irish
hard	lamb
foft	Polonia
Spelter	Spanifh
Steel long	Yarn cable
Tallow	fpruce or
Twine	Mofcovia
Tinglafs	

Drugs by the ounce.

Alchermes	Musk
Ambergreafe	Oil of cinnamon
Bezoar ftone	Pearl beaten
Civet	Trochifci de vipera
Contrayerva	

By the dozen.

Musk cods.

By

By the thousand.

Capita paverum

By the 100 lb.

Gum arabic or fenega

By the 112 lb.

Almonds bitter

Antimonium crudum

Allum roach

Barley pearl

French

Bayberries

Black lead

Bolus communis

Carraway seed

Cerussa

Cyperus longa

rotunda

Colophonia

Copperas

Cortex eluthari

guaiaci

Cummin seed

Coriander seed

Cream of tartar

Fechia brugiata

Fenugreek

Frankincense

Grains Guinea

French

Gum sandrake or juniperi

Incense or Olibanium

Ireos

Isinglass

Juniper berries

Lapis calaminaris

hibernicus

Lignum Rhodium

vitæ

Litherage

Lupines

Nardus celtica or spi-

ca romana

Olibanum

Oil de bay

Orpiment

Orpiment or auripig- mentum	Turpentine common Germany or not rated
Oleum palmæ	Vernish
Pix Burgundiæ	Umber
Pomegranate peels	White lead
Radix bistortæ	
enulæ campanæ	
tormentillæ	N. B. All other drugs enter and pay duty by the pound.
Red lead	
Rhinehurst	
Sandiver	
Sandracha or gum ju- niperi	100
Sassafras wood or roots	Harts } horns
Spermaceti	Stags }
coarse oily	Ungulæ alcis
Squilla	4 gallon bottle
Staphisager	Aquafortis
Sulphur vivum	

The piece.

Scorpions	Cornu unicornu
Scincus marinus	

The gallon.

Orange flower water.

Note.

Note.

With respect to drugs, it must be remembered to mention on the bill of entry, whether they are, or are not of the growth, by which is meant, "That the difference in the duties of
 "drugs imported from places of their growth,
 "and imported from places not of their growth,
 "relates principally to drugs of the growth of
 "one part of *Europe imported from some other*
 "*part of Europe*, and doth not imply, that
 "drugs of the growth of AFRICA, ASIA, or
 "AMERICA, can be brought from any part
 "of EUROPE, on payment of the high du-
 "ties, as imported from places not of their
 "growth; for such importations would be con-
 "trary to the act of navigation, except in the
 "cases 9, 10, 11, 12 and 13, mentioned under
 "the title of *Goods inwards in the Index in the*
 "*Book of rates.*"

Fish.

Eels pimper, &c. the barrel
 quick, the ship's lading

Stockfish cropling, } the hundred, cont. 6 score
 lub, }
 titling, } the last, cont. ten thousand

Codfish, barrel
 last, cont. 12 barrels
 hundred, cont. 6 score

L

Codsheds,

Codheads, barrel
 Colefish, hundred, cont. 6 score
 Gullfish, barrel
 Haddocks, barrel
 Herrings white, barrel
 last, cont. 12 barrels
 red, cade, cont. 5 hundred
 last, cont. 20 cades
 Lamperns, the piece
 Ling all forts, hundred, cont. 6 score
 Newfoundland fish, small, }
 middle, } hund. cont. 6 score
 great, }

Salmon, barrel
 Girls, the barrel
 Whittings, barrel

N. B. When stockfish is imported; it is passed
 at the water-side as titling.

Furs by the timber, cont. 40 skins.

Armins	Letwis taw'd
Calabar taw'd	untaw'd
untaw'd	Martrons the timber
Dockerers	gills
Fitches	Minks taw'd
Grays taw'd	untaw'd
untaw'd	Sables all forts

By

By the hundred, cont. 5 score.

Budge black untaw'd	Budge Naveru
white taw'd	Cats skins
Rumney the	poults
hundred legs	Martrons tails

By the dozen.

Budge black taw'd	Mole skins
Foyues backs	Weezle skins

By the skin or piece.

Badgers	Jennets black raw
Bears black	Jennets black seasoned
white	grey ditto
Beaver	Leopard
Beaver wombs	Lewzernes
Foxes ordinary	Otter
black	Ounce
Foyues raw	Wolf taw'd
Foyues with tails	untaw'd
without ditto	Wolverings

Budge poults, the fur, cont. 4 pains.

By the pain or mantle.

Calabar seasoned	Foynes tails
stag	wombs seasoned
Cats poult	Stags wombs
wombs	Leopards wombs
Fitches	Martrons
Foxes	Martrons Poult
Foxes wombs, poult	Miniver
or piece	

Skins by the dozen.

Calve skins raw	Goat
tanned	Hare
Coney	Kid not perfectly drest
Cordivant Turkey	Pelts of goats drest
East-India	undrest
Scotland	Portugal
Spanish Sevil or cordi-	Shamwoy
vant	Sheep drest
Dogfish	tanned
Fox	Spruce taw'd

By the skin or piece.

Buck or deer	Gold
Dog skins undrest	Hurfe
Elk	Lions
Fishers	Moose
	Panther

Musquash
Panther
Raccoon
Seal
Shagreen
Sheep in the wool

Swans skins
Tails or tips of sable
Tyger
Vizer
Woodshocks

By the hundred, cont. 5 score.

Kid skins in the hair and dressed	Lamb dressed in allum oil
East-India	undressed
French	Slink dressed
Pelts all but goat	

Lambskins slink, by the hundred, cont. 6 score.

Dressed the 120	Undressed in the wool
-----------------	-----------------------

Skins India half drest, the pound

Buck or deer

Hides by the hide or piece.

Hides buff	Hides India
cow or horse	red or Moscovy
losh	

Wool.

By the pound.

By the hundred weight.

Beaver	Estridge
Coney	Irish uncombed
Hare	Lambs
Irish	Polonia
Sheeps not rated	Spanish for cloathing
Red	and felts

Paper.

Brown, the bundle, cont. 40 quires.
 Pressing, the hundred leaves.
 Post, the ream, 15 lb. and upwards.
 All other paper by the ream, cont. 20 quires.

Timber, wood, &c.

Balks that measure above 8 inches square are
 to be accounted timber, and measured accordingly.

To

To compute the contents of round *cylindrical timber*, one fourth of the girth is taken for the side of a square, and the method of working it is as if it were square timber.]

Round conical timber, such as masts, &c. is to be reduced to square timber, by adding the girt at the larger end and the girt at the lesser end together, and taking one eighth of the sum for the side of a square.

Unequal sided timber is reduced to square timber, by taking one fourth of the girt in the middle for the side of a square.

Pyramidical timber, whose ends are paralelograms, the practice at the water-side is to take half the sum of the breadth of the two ends for the mean breadth, and half the sum of the thickness for the mean thickness, and then to multiply the product of the mean breadth and mean thickness of the length.

A load of timber or plank is 50 solid or cubical feet.

A tun of timber is 40 cubic feet.

An inch of wainscot board is a wainscot board 12 feet long and 1 inch thick.

Wood.

Anchor stocks, the piece.

Battens $6 \frac{1}{2}$ inches the 120.

L 4

Beech

- Beech boards, 2 ditto.
 planks above 2 inches thick, the load,
 cont. 50 feet.
 quarters under 5 inches square, the 120.
 Balks great, under 8 inches square.
 small, 5 inches square and under.
 middle, above 5 and under 8 inch. square
 Beach plank, above 2 inches thick, the 50 foot,
 Beach quarters, under 8 inches, the 120.
 Boxwood, the ton, cont. 20 cwt.
 for combs, the thousand pieces.
 Board barrel, the 120,
 clap
 pipe
 shoemakers, the piece,
 Bowls of wood, the dozen.
 Capravens, the 120.
 Clapholt or boards.
 the ring, cont. 2 small hundreds,
 the great hundred, cont. 24 ditto,
 Deals Burgendorp, the 120,
 Marbro'
 Norway
 Spruce
 Deals from Russia and all other countries not
 rated, exceeding 20 foot long, the 120.
 Ditto from Sweden ditto, of 20 foot in length,
 ditto.
 Fire wood, the fathom.
 Fir quarters of and under 5 inches square, the
 120. ,
 Red or Guinea wood, the ton.
 Handscoops, the dozen.

Handspikes,

Handspikes, the 120.

Kilderkin staves

Knees of oak } 8 inches square the 120.
for shipping, } above 8 inches square to pay as
timber by the load.

Boats or wherries small, the 120.

Lathwood, the fathom.

Lynn boards, the 120.

Mahogany timber or plank, the ton.

Masts small, the mast,

great

middle

Oak boards under 2 inches thick and 15 feet
long, the 120.

plank, the load, cont. 50 feet solid.

timber ditto

Olive wood, the ton.

Paling boards, the 120.

Platter of wood, the shock 60.

Planks of Ireland, the foot.

Round wood, the fathom.

Barrel staves, 120.

firkin

bow

Spokes for wheels, long, the thousand.

Ditto short ditto

Wainscot boards of all sorts, the inch or foot,
cont. 12 feet in length, and 1 inch in thick-
ness, more or less in proportion.

Wooden tubs, the dozen.

Wooden cannas, the dozen.

Uffers single under 24 feet long, the 120.

double of 24 ditto and upwards, 120.

By

By the 112 lb.

Ebony wood	Braziletto or Jamaica
Speckled wood	Fustick
Sweet wood West-India	Logwood
Brazil Farnambuck	Nicorago

Goods outwards by the pound.

Agarice	Sal-armoniac
Anotto	Salgem
Cochineal	Sticklack
Coney hair or wool	Turnsole
Indigo	Verdigrease
Safflore	

Cards wool, the dozen.

By the 112 lb.

Allum	Galls
Antimonium crudum	Glew
Argol	Gum arabic or fenega
Bayberries	Hair harts
Braziletto wood	horse
Calve-skins	ox
Cream tartar	cow
Fustick	Ifinglafs
	Leather

Leather	Red or Guinea wood
Litharge	Sapan wood
Litmus	Saunders red
Logwood	Shumac
Madder	Tin unwrought
Madder roots	Valonia
Nicorago wood	
Orchal	Aquafortis 4 gallons
Orchelia	Fitches timber, cont.
Pomegranate peels	40 skins

N. B. Besides the particulars before-mentioned, there are other goods which pay duty by the value, upon oath of the importer, therefore it is necessary to be acquainted with the real value of the goods to be entered, in order to prevent the ill consequences attending the undervaluing goods upon oath.

Wines.

Every hogfhead and pipe of wine leaked or run out, and not above 9 inches in the hogfhead and 7 inches in the pipe, is to be accounted outs, and no subsidy paid for the same.

All wines entered filled, pay duty only for the neat wine in the cask, and has no allowance for leakage; but wines entered unfilled, the duty is to be paid for the full contents of the

the cask, and then the merchant is allowed 12 per Cent. out of the duties for leakage.

N. B. " The merchant loses in general by entering his wines unfilled, and if any cask of wine imported into the out ports, wants more than 1-tenth of being full, it is for his advantage to enter them filled, otherwise unfilled."

Florence wine, 5 flasks or $7\frac{1}{2}$ betties is a gallon, and 5 bottles of other wines imported in bottles, is reckoned a gallon.

Rhenish wine, the awm, $38\frac{1}{2}$ gallons.

All wines from Guernsey must be entered filled,

A ton - contains 252 gallons.

A pipe - ditto - 126

A hogshead ditto - 63

An awm - ditto - 42

N. B. The true awm is 42 gallons or $\frac{1}{6}$ of a ton, Rhenish awms being reckoned at $38\frac{1}{2}$ gallons, they must be reduced to awms at 42 gallons per awm for the duties abovementioned; the same direction is therefore to be observed with respect to mum.

Spirits.

Arrack, the ton, cont. 252 gallons
Brandy Spanish

Brandy

Brandy Portugal

Italy and all other countries, not otherwise rated, the ton, cont. 252 galls.

Citron water, the gallon.

Geneva ditto.

Hungary water ditto.

Rackee of Turkey.

Rosa solis, and all other cordials, the gallon.

Rum, the gallon.

Visney ditto.

Usquebaugh ditto.

Note.

Having thus far shewn the circumstances attending the entry of goods, the next thing to be considered, is the duties payable thereon: and though in fact it does not immediately concern the merchant to know more than the neat total amount, yet as I have heard several officers wish for a more particular explanation of the method of computation of the several duties or branches to be entered in the king's books, as well as several other matters, which in the course of the work I have attempted to oblige them with, and which is not to be met with in any book hitherto made public: And likewise having in view all along to make this piece of equal use to the officers of his majesty's customs, (especially the younger part) as well as the merchants, it is therefore absolutely necessary to
give

give the method of computation agreeable to the present practice of the port of London, distinguishing each particular subsidy, impost, &c. as applied in the king's books, and afterwards such directions, that when the goods have been entered and the duties paid, the other requisites relative to the delivery of them at the water-side, may, in conjunction with land-waiters to the ship, be compleated, and the merchant at liberty to take them off the keys.

Of computation of the duties.

It being the practice in the port of London to compute the several duties at 20 times the sum imposed, it will be necessary first to give examples thereof, and afterwards the method used in the out-ports; previous to which it is proper the following tables for taking off the discounts should be understood, as also the rules for computing each respective branch of the revenue, and it is to be observed that the customs are comprehended under the following heads, viz.

I. Tonnage goods, or goods that pay duty by the ton, or tun of 252 gallons, such as

Wines
Perry

Rape of grapes
Cyder

Cyder.

Cyder-eager

Vinegar

Brandy

Rum

Spirits, &c.

But with respect to the computation of the duties on wines, as there are so many discounts or deductions, it requires not a little skill and knowledge to become a competent judge, readily to cast the duty of a quantity imported; hence it has been found expedient for the dispatch of business to form a set of tables, and from which it is now become the general practice to set down on the bill of entry the respective branches or duties payable on entry: there is a set of tables published in the year 1737, by Mr. Charles Clealand, then of the Custom-house; and though there has been some additional duties imposed since that time, particularly in the years 1745 and 1763, it will be found no great matter of difficulty to make a complete table up to the present time, and as such tables are a large work of itself, it was not possible nor requisite to insert them in a work of this size, and therefore I must refer my young merchant to the labours of that ingenious author, and shall only add, that the branches of the entry, or as set down on the warrant on page 29, are

Old

Old subsidy.
New subsidy.
 $\frac{1}{3}$ Ditto
 $\frac{2}{3}$ Ditto

Additional duty
Old impost
New impost
2d 25 per Cent.
Coinage

New duty.
1745.

Additional duty.
1763.

II. Poundage goods are goods which in most cases pay duty by the pound, &c. or per Cent. on the rate or value, except those free of duty or liable to tonnage.

DISCOUNT

DISCOUNT TABLES.

A general Table for finding the several Discounts

25	} per Cent. is	$\frac{1}{4}$	of the given sum.
15		10	per Cent. and half that sum.
$12\frac{1}{2}$		$\frac{1}{8}$	of the given sum.
10		5	per Cent. twice.
8		10	per Cent. deducting $\frac{1}{5}$.
$7\frac{1}{2}$ }		5 }	5 per Cent. and half that sum added.
$6\frac{2}{3}$		5	5 ditto adding $\frac{1}{3}$.
$6\frac{1}{4}$		5	ditto adding $\frac{1}{4}$.
6		5	ditto adding $\frac{1}{5}$.
4		5	ditto deducting $\frac{1}{5}$.
$4\frac{1}{2}$		5	ditto deducting $\frac{1}{10}$.
$2\frac{1}{2}$		$\frac{1}{2}$	$\frac{1}{2}$ of 5 per Cent.
2		$\frac{1}{5}$	of 10 per Cent.
1		$\frac{1}{5}$	of 5 or $\frac{1}{10}$ of 10 per Cent.
$\frac{1}{2}$ or }		5 }	5 per Cent. of 10 per Cent.
10s. }		5 }	or 10 per Cent. of 5 per Cent.
$\frac{1}{3}$ or }		5 }	ditto of 5 per Cent. adding $\frac{1}{3}$.
6 8 }		5 }	
$6\frac{1}{4}$ }			
May be found by taking $\frac{1}{4}$ of the given sum and $\frac{1}{4}$ of that product.			

N. B. Ten per Cent. is also found by cutting off the right hand figure, and that remaining on the left hand is the sum required in pounds, and the figure cut off to the right hand doubled is the same in shillings.

E X A M P L E.

$$\begin{array}{r}
 12,1 \ 16 \ 4 \\
 \hline
 \pounds \ 12 \ 3 \ 7\frac{1}{2} \text{ equal } 10 \text{ per Cent.} \\
 \hline
 \end{array}$$

5 per Cent. Table.

l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
0	0	5	0	0	$0\frac{1}{4}$	0	10	5	0	0	$6\frac{1}{4}$
0	0	10	0	0	$0\frac{1}{2}$	0	10	10	0	0	$6\frac{1}{2}$
0	1	3	0	0	$0\frac{3}{4}$	0	11	3	0	0	$6\frac{3}{4}$
0	1	8	0	0	1	0	11	8	0	0	7
0	2	1	0	0	$1\frac{1}{4}$	0	12	1	0	0	$7\frac{1}{4}$
0	2	6	0	0	$1\frac{1}{2}$	0	12	6	0	0	$7\frac{1}{2}$
0	2	11	0	0	$1\frac{3}{4}$	0	12	11	0	0	$7\frac{3}{4}$
0	3	4	0	0	2	0	13	4	0	0	8
0	3	9	0	0	$2\frac{1}{4}$	0	13	9	0	0	$8\frac{1}{4}$
0	4	2	0	0	$2\frac{1}{2}$	0	14	2	0	0	$8\frac{1}{2}$
0	4	7	0	0	$2\frac{3}{4}$	0	14	7	0	0	$8\frac{3}{4}$
0	5	0	0	0	3	0	15	0	0	0	9
0	5	5	0	0	$3\frac{1}{4}$	0	15	5	0	0	$9\frac{1}{4}$
0	5	10	0	0	$3\frac{1}{2}$	0	15	10	0	0	$9\frac{1}{2}$
0	6	3	0	0	$3\frac{3}{4}$	0	16	3	0	0	$9\frac{3}{4}$
0	6	8	0	0	4	0	16	8	0	0	10
0	7	1	0	0	$4\frac{1}{4}$	0	17	1	0	0	$10\frac{1}{4}$
0	7	6	0	0	$4\frac{1}{2}$	0	17	6	0	0	$10\frac{1}{2}$
0	7	11	0	0	$4\frac{3}{4}$	0	17	11	0	0	$10\frac{3}{4}$
0	8	4	0	0	5	0	18	4	0	0	11
0	8	9	0	0	$5\frac{1}{4}$	0	18	9	0	0	$11\frac{1}{4}$
0	9	2	0	0	$5\frac{1}{2}$	0	19	2	0	0	$11\frac{1}{2}$
0	9	7	0	0	$5\frac{3}{4}$	0	19	7	0	0	$11\frac{3}{4}$
0	10	0	0	0	6	1	0	0	0	1	0

£. s. d.
 The 5 per Cent. of 47 10 5, is $\frac{1}{20}$.
 47 10 5 } Look in the Table for
 } 10s. 5d. = 6d. $\frac{1}{4}$
 $\text{£. 2 7 } 6\frac{1}{4}$ = 5 per Cent.

2 per Cent. is $\frac{1}{5}$ of 10 per Cent.
 2 $\frac{1}{2}$ do. — is $\frac{1}{2}$ of 5 do.

IV. The discounts being understood, the method of computation of the duties is as follows.

I. *Old subsidy.*

The old subsidy is $\frac{1}{2}\%$ of the amount of the rate of any goods rated in the book of rates, viz.

Suppose 100 weight of any sort of goods in the book of rates is rated at £. 6 per hundred.

	100	
	6	
Amount of the	600	
rate		
	$\frac{1}{2}\%$	30 0 0
The discount is 5		
per Cent. or $\frac{1}{2}\%$	1 10 0	
Neat old subsidy £.	28 10 0	

II. *New subsidy.*

$\frac{1}{20}$ of the rate.

Discount of 5 per Cent.

$$\begin{array}{r}
 \text{Amount of the rate } \pounds. \quad 600 \\
 \hline
 \frac{1}{20} = 30 \quad 0 \quad 0 \\
 \text{Discount } \quad \quad \quad 1 \quad 10 \quad 0 \\
 \hline
 \text{Neat new subsidy } \pounds. \quad 28 \quad 10 \quad 0
 \end{array}$$

III. $\frac{1}{3}$ and $\frac{2}{3}$ subsidy.

Is $\frac{1}{3}$ and $\frac{2}{3}$ of the neat new subsidy.

IV. *Subsidy 1747.*

$\frac{1}{20}$ of the rate.

No discount.

$$\begin{array}{r}
 \text{Amount of the rate } \pounds. \quad 600 \\
 \hline
 \frac{1}{20} = \pounds. \quad 30 \quad 0 \quad 0 \\
 \hline
 \end{array}$$

V. *Subsidy spirits.*

3 times subsidy 1747.
 Less 5 per Cent.

30 subsidy 1747.

90

4 10 less 5 per Cent.

New subsidy spirits 85 10

VI. *Subsidy 1759.*

Same as subsidy 1747.

VII. *Impost tobacco paid down.*

3 times the neat old subsidy.

28 10 0 neat old subsidy

3

£. 85 10 0 neat impost.

VIII. *Impost tobacco bonded.*

3 times neat new subsidy.

28 10 0

3

£. 85 10 0 neat impost bonded

IX. *Impost 1690.*

$\frac{1}{10}$ of the rate.

Discount $6\frac{1}{4}$ per Cent.

Rate 600

60

$\frac{1}{10}$ 60 0 0
Discount 3 15 0

$\frac{1}{4}$ 15
 $\frac{1}{4}$ 3 15

Neat old impost £. 56 5 0

X. *Impost 1692.*

$\frac{1}{20}$ of the rate.

Discount $6\frac{1}{4}$ per Cent.

Amount of the rate 600

$\frac{1}{20}$ 30 0 0
Discount 1 17 6

30

Neat new impost £. 28 2 6

$\frac{1}{4}$ 7 10
 $\frac{1}{4}$ 1 17 6

M 4

XI.

XI. *Whale fins of foreign fishing.*

Gross duty 6d. per lb. secured.

Discount $6\frac{1}{4}$ per Cent.

Suppose amount of duty $\begin{array}{r} 440 \\ \hline 053 \end{array}$

Neat duty secured £. 3 18 9

XII. *Whale fins British taking.*

Gross duty 3d. per Cent.

XIII. 15 per Cent. on muslins.

Is 10 per Cent. and $\frac{1}{2}$ that sum of the rate or value.

Value 100

10 0 0

5 0 9 9

Neat 15 per Cent. £. 15 0 0

XIV.

XIV. Duty on spice and pictures.

4 times $\frac{1}{20}$ of the rate for pictures.

Amount of rate 600

30

Neat pictures £. 120

Spice.

$\frac{1}{20}$ Of the amount of the rate.

Rate 600

Neat spice £. 30

XV. Additional duty the same.

XVI. Further new duty.

The gross duty as much as all the other duties taken together.

Discount 10 per Cent.

or 3 times old subsidy.

2 times subsidy 1747.

[170]

200 lb. nutmegs

Amount of the rate 300

15 0 0

0 10 0

Old subsidy - 14 5 0

New subsidy - 14 5 0

$\frac{1}{3}$ and $\frac{2}{3}$ ditto - 14 5 0

New duty - 15 0 0

Additional duty 15 0 0

72 15 0

Discount 10 per Cent. 7 6 0

Further new duty £. 65 9 0

XVII. 2d 25 per Cent.

$\frac{1}{4}$ Rate.

Rate 6 13 4

2d 25 per Cent. £. $\frac{1}{4}$ 1 13 4

XVIII. Coinage on spirits.

$\frac{1}{20}$ of the Rate.

Rate 600

Neat coinage 30 0 0

XIX.

XIX. *Pepper, raisins and spice.*

3d. per lb.

3600 lb.

900

Neat pepper, &c. 45 0 0

XX. *Raisins, &c.*

Gross duty 5s. per lb.

Discount 5 per Cent.

120 lb.

600 gross duty

Discount 5 per Cent. $\begin{array}{r} 30 \\ 1 \ 10 \end{array}$

Neat duty £. 28 10 0

XXI. *Subsidy and 1 per Cent. outwards.*

$\frac{1}{3}$ of the subsidy outwards:

XXII.

XXII. *Leather, 1s. per hundred weight.*

XXIII. *Woollen cloths, 5s. per piece.*

XXIV. *Petty custom or aliens duty.*

$\frac{1}{4}$ of the gross old subsidy.
Old subsidy

30

$\frac{1}{4}$ £. 7 10 0 neat aliens duty.

XXV. *Additional duty on linens, &c.*

$\frac{1}{2}$ neat old subsidy.
Discount 10 per Cent.

Neat old subsidy.

28 10

Discount 1 8 6

Neat additional duty £. 12 16 6

XXVI.

XXVI. *per Cent. or Mediterranean duty.*
Inwards.

$\frac{1}{5}$ of the neat old subsidy.

$\frac{1}{5}$ of the additional duty.

28 10 0 old subsidy.

12 16 6 additional duty.

41 6 6

$\frac{2}{5}$ £. 8 5 $3\frac{1}{2}$ one per Cent.

XXVII. *Foreign dying goods.*

6d. every 20s. of the value.

XXVIII. *Drugs.*

Succus Liquorise of the growth.

The rate for the subsidy is 1s. per lb.

New subsidy $\frac{1}{3}$ of the old subsidy.

Impost 1690 is 1s. per lb.

New duty on drugs, $\frac{2}{3}$ old subsidy.

Not from the place of the growth.

Rate 3s. per lb.

All other branches same as from the place
of the growth.

All

All other drugs for every 20s. of their respective rates for the new subsidy, whether of the growth or not, 2s. per lb.

N. B. For the description of the place of growth relative to drugs, vide page 145.
And for all other duties, &c. vide *Saxby's Book of Rates*, from page 51 to 66 and subsequent acts of parliament.

As what has been before recited will, with a little attention, make any one, though not a master of figures, perfect in the method of computation of the duties, yet I proceed further to illustrate the same by examples of computation.

Examples of the computation of the duties as practised by the officers of the customs in the port of London, and the out ports.

With regard to the method used in the OUT-PORTS, though it has been said "to be the most rational, and to a learner the most intelligible;" yet undoubtedly the *practice* in the *port of London* is the most regular, free from error, and ought ever to be a standing rule for all the ports in the kingdom; but of this the *commissioners* are the best judges, and it no farther concerns me, or is my province, than to show

show the method of the business of the port of London and the out-ports, that merchants and their clerks who reside either in London or the out-ports may have an idea of both practices.

The port of London as before-mentioned, is by 20 times the sum imposed, and the difference of the computation will appear at one view in the following examples.

From Rotterdam.

165 ells plain Hollands linen under $1 \frac{1}{8}$ ell English.

Rated in the book of rates at 5s. per ell.

London way	—	165 ells	Out-port way	
		<u>5</u>		
		82,5	Amount of the rate	£. 41 5 0
Amount of the rate	41 5 0		$\frac{1}{20}$ of the rate	— 2 1 3
$\frac{1}{20}$ of the rate	— 2 1 3		Discount 5 per Cent.	0 2 0 $\frac{3}{4}$
Old subsidy	— 39 3 9		Old subsidy	— 1 19 2 $\frac{1}{4}$
New subsidy	— 39 3 9		New subsidy	— 1 19 2 $\frac{1}{4}$
$\frac{1}{3}$ Subsidy	— 13 1 3		$\frac{1}{3}$ Subsidy	— 0 13 0 $\frac{3}{4}$
Subsidy 1747	— 41 5 0		Subsidy 1747	— 2 1 3
Subsidy 1759	— 41 5 0		Subsidy 1759	— 2 1 3
Additional duty	17 12 8		Additional duty	0 17 7 $\frac{1}{2}$
$\frac{1}{20}$ or 5 per Cent.	191 11 5			
Total neat duty	£. 9 11 6 $\frac{3}{4}$		Total neat duty	£. 9 11 6 $\frac{3}{4}$
			19 11 10	
			1 19 2	
Additional duty	£. 17 12 8			

As

As to the particulars of the computation of each duty, the officers in the port of London set them on the vacant parts of the bill, as appears by the additional duty.

For the additional duty in this article of linen is

$\frac{1}{2}$ the neat old subsidy,
and 10 per Cent. discount.

London	—	Old subsidy	—	—	—	Out-ports
	$\frac{1}{2}$	39	3	9		Neat old subsidy
		19	11	10	Discount	1 19 2 $\frac{1}{2}$
10 per Cent. disc.	1	19	2			0 1 11 $\frac{1}{2}$
		17	12	8		
Neat addit. duty	0	17	7 $\frac{1}{2}$		Neat, &c.	0 17 7 $\frac{1}{2}$

From

From Riga in a British built ship.

25 tons rough hemp.

25 tons rated in the book of rates, at 13s. 4d.

per 112 lb. which at ²⁵/₂₀ times 20

London way —	500	Out-ports	
s. d.		Amount of }	
6 8 = $\frac{1}{4}$	—	the rate }	333 6 8
6 8 = $\frac{1}{3}$	—		
	166 13 4	$\frac{1}{20}$ of the rate —	16 13 4
	166 13 4	Discount 5 per }	0 16 8
Amount of the rate	333 6 8	Cent.	
$\frac{1}{20}$ of the rate —	16 13 4		

Old subsidy —	316 13 4	Old subsidy —	15 16 8
New subsidy —	316 13 4	New subsidy —	15 16 8
$\frac{1}{3}$ subsidy —	105 11 1	$\frac{1}{3}$ subsidy —	5 5 6
$\frac{2}{3}$ subsidy —	211 2 3	$\frac{2}{3}$ subsidy —	10 11 2
Subsidy 1747 —	333 6 8	Subsidy 1747 —	16 13 4
Subsidy 1759 —	333 6 8	Subsidy 1759 —	16 13 4
Impost 1692 —	312 10 0	Impost 1692 —	15 12 6

or 5 per Cent. 192,9 3 4

Total neat duty	£ 96 9 2	Neat duty —	£ 96 9 2
	333 6 8		333 6 8
Discount 6 $\frac{1}{4}$ }	$\frac{1}{4}$ 83 6 8	$\frac{1}{20}$ of the rate —	16 13 4
per Cent. }	$\frac{1}{4}$ 20 16 8		
Old impost	£ 312 10 0	Discount 6 $\frac{1}{4}$ }	4 3 4
		per Cent. }	1 0 10
	$\frac{1}{20}$ 15 12 6	Neat old impost	£ 15 12 6

N

From

From Sweden in a British ship.

	l.	s.	d.
25 tons Swedish iron rated in the book of rates at	71.	per ton	140 0 0
15 C. Swedish deals under 20 feet long, rated in the book of rates at	51.	per C.	75 0 0
16 cwt. copper coin ditto at	10s.	per cwt.	8 0 0
25 lasts tar - - - ditto at	50s.	per last	62 10 0

£ 285 10 0

Old impost		of the rate	14 5 6
Iron rated at	23 0 0	Discount 5	
23s. per ton		per Cent.	0 14 3 $\frac{1}{4}$
Wood ditto at			
2s. per 20s.	7 10 0	Old subsidy	£ 13 11 2 $\frac{3}{4}$
of the rate		New subsidy	- 13 11 2 $\frac{3}{4}$

	30 10 0	$\frac{1}{3}$ subsidy	- 4 10 5
	$\frac{1}{4}$ 7 12 6	$\frac{2}{3}$ subsidy	- 9 0 9 $\frac{3}{4}$
Discount 6 $\frac{1}{4}$		Subsidy 1747	- 14 5 6
per Cent.	$\frac{1}{4}$ 1 18 1 $\frac{1}{2}$	Subsidy 1759	- 14 5 6
		Old impost	- 28 11 10 $\frac{1}{2}$
		New impost	- 7 1 9 $\frac{1}{4}$

Neat old impost £ 28 11 10 $\frac{1}{2}$

Total neat duty } £ 104 18 4 $\frac{1}{2}$

New impost	
Coin 7s. 6d.	6 0 0
per cwt.	
Tar 6d. per	1 11 3
20s. of rate	

	7 11 3
	$\frac{1}{4}$ 1 17 9 $\frac{3}{4}$
Discount 6 $\frac{1}{4}$	
per Cent.	$\frac{1}{4}$ 0 9 5 $\frac{3}{4}$

Neat new impost £ 7 1 9 $\frac{3}{4}$

From

Old
Lond

From Norway in a British built ship.

7 tons unwrought iron, rated in the book of rates at 7 l. per ton.

London way	—	7 tons	Out-port way	
		<u>7</u>		
Amount of the rate	49	0 0	Amount of the rate	£. 49 0 0
$\frac{1}{20}$ of the rate	—	2 9 0	$\frac{1}{20}$ of the rate	— 2 9 0
		<u> </u>	Discount 5 per Cent.	0 2 6
Old subsidy	—	46 11 0	Old subsidy	— 2 6 6 $\frac{1}{2}$
New subsidy	—	46 11 0	New subsidy	— 2 6 6 $\frac{1}{2}$
$\frac{1}{3}$ Subsidy	—	15 10 4	$\frac{1}{3}$ Subsidy	— 0 15 6 $\frac{3}{4}$
$\frac{2}{3}$ ditto	—	31 6 8	$\frac{2}{3}$ subsidy	— 1 11 0 $\frac{1}{2}$
Old impost	—	150 18 9	Old impost	— 7 10 11 $\frac{1}{4}$
Subsidy 1747	—	49 0 0	Subsidy 1747	— 2 9 0
Subsidy 1759	—	49 0 0	Subsidy 1759	— 2 9 0
		<u>38,8 11 9</u>		
$\frac{1}{20}$ or 5 per Cent. neat duty.	} 19 8 7		Total neat duty	£. 19 8 7

Old impost, or impost 1690. rated at 1l. 3s. per ton.

£. 1 3			Out-port way	
	20		£. 1 3 0 per ton	
	<u>23 0</u>			<u>7</u>
		7 tons		
		<u> </u>		
	161 0			8 1 0
$\frac{1}{4}$	40 5 0		$\frac{1}{4}$	2 0 3
$\frac{1}{4}$	10 1 3	discount	$\frac{1}{4}$	0 10 0 $\frac{3}{4}$
	<u> </u>	Neat old imp.		<u>7 10 11$\frac{1}{4}$</u>
Old impost } 150 18 9				
London way }				
	<u> </u>			
$\frac{1}{20}$	7 10 11 $\frac{1}{4}$	neat impost		
	<u> </u>			
	N 2			
			From	

From Norway in a British built ship.

94 C. Deals, rated at 5 l. per hundred.

40 C. Battens, rated at 1 l. 5s. per hundred.

94 hundred = 470 0 0

40 hundred = 50 0 0

520 0 0

$\frac{1}{20}$ of the rate - 26 0 0

Old subsidy — 494 0 0

New subsidy — 494 0 0

$\frac{1}{2}$ subsidy — 164 13 4

$\frac{1}{3}$ subsidy — 329 6 8

Subsidy 1747 — 520 0 0

Subsidy 1759 — 520 0 0

Old impost — 975 0 0

$\frac{1}{20}$ or 5 per Cent. 3497 0 0

Neat duty — 174 17 0

Old impost, or impost 1690.

520

2

1040

260

$\frac{1}{4}$ 65 6 $\frac{3}{4}$ per Cent. disc.

975 Old impost

From

From Dieppe in France.

7 cwt. 2 qrs. French bacon, rated in the book
of rates at 1 l. 6 s. 8 d. per cwt.

Amount of the rate $\frac{1}{20}$		$\frac{1}{10}$			
Old subsidy	—	9	10 0		
New subsidy	—	9	10 0		
$\frac{1}{2}$ sub. dy	—	3	3 4		
$\frac{2}{3}$ subsidy	—	6	6 8		
Subsidy 1747	—	10	0 0		
Sub dy 1759	—	10	0 0		
Old impost	—	262	10 0		
2d 25 per Cent. }					
or French duty }		50	0 0		
$\frac{1}{10}$ or 5 per Cent.		361	0 0		
Neat duty	—	£. 18	1 0		
				Old impost 4d. per lb.	
				cwt. qrs. lb.	
				7 2 0	
				7	
				7	
				756	
				840	
				6	
				5040	
				280	
				280	
				5600	
				$\frac{3}{4}$ 280 0 0	
				70 0 0	
				$\frac{1}{4}$ 17 10 0	
				£. 262 10 0	
					6s. 8d. or 20 times the rate disc. 6 $\frac{1}{4}$ perCent.

From Hambro'.

165 $\frac{7}{12}$ C. ells of narrow Germany linen, rated
in the book of rates at 4l. per C. ells.

	165	
	<u>4</u>	
	660	
$\frac{8}{12}$ is $\frac{1}{2}$	—	2
$\frac{1}{12}$ is $\frac{8}{6}$	—	0 6 8
		<u> </u>
Amount of } the rate	682	6 8
$\frac{1}{20}$ of the rate	33	2 4
		<u> </u>
Old subsidy —	629	4 4
New subsidy —	629	4 4
$\frac{1}{3}$ subsidy —	209	14 9
Subsidy 1747	662	6 8
Subsidy 1759	662	6 8
Additional duty	283	2 11
Old impost —	465	14 1
		<u> </u>
$\frac{1}{20}$ or 5 per } Cent.	354	1 13 9
		<u> </u>
Neat duty £.	177	1 8 $\frac{1}{2}$
		<u> </u>

Old subsidy
629 4 4

$\frac{1}{2}$ 314 12 2
10 per Cent. — 31 9 3

Additional duty 283 2 11

Old impost
Rate 662 6 8

$\frac{1}{2}$ rate 331 3 4
 $\frac{1}{3}$ ditto 165 11 8

Discount 6 $\frac{1}{4}$ 496 15 0
— 31 0 11

465 14 1

Old impost

From

From Rotterdam.

1200 lb. Great bugle, rated in the book of rates
at 4s. per pound.

	1200		
Amount of the rate -	240		
	12		
Old subsidy — —	228	Old Import	
New subsidy — —	228	3s. for every 20s. of the	
$\frac{1}{3}$ subsidy — —	76	rate or value discount	
$\frac{2}{3}$ subsidy — —	152	6 $\frac{1}{4}$ per Cent. —	240
Subsidy 1747 — —	240		3
Subsidy 1759 — —	240		720
Import 1698 — —	675		180
			45
$\frac{1}{20}$ — —	1839		
Total neat duty £. 91 19 0		Old import — —	675

The foregoing articles being sufficient to give an idea of the method of computation, both with respect to the practice in the port of London and the out-ports, yet, for further satisfaction, I thought it necessary to add a few more examples, as put on the bills of entry in the port of London, viz.

From Leghorn.

lb.

1500 Ordinary goats hair.
260 Raw silk.

87 10 6
130

217 10 6
20 17 6

206 12 6

206 12 6

68 17 6

137 15 0

217 10 0

217 10 0

234 7 6

1289 5 0

1500

250

1750

250

62 10

15 12 6

234 7 6

From

From Hambro, per Alien.

280 Dozen chip hats, value 3s. 6d. per dozen.
330 Dozen straw hats plain.

165

495

49
12 5
3 1 3
45 18 9

49
24 15
73 15
3 13 9
70 1 3
70 1 3
23 7 1
46 14 2
45 18 9
73 15 0
73 15 0
18 8 0

£. 422 1 3

From

[186]

From Rotterdam.

220 Losh hides, qt. 1800 lb. wt.
 800 Pieces of losh hides, at 3d. per new duty,
 4d. $\frac{1}{2}$ per pound wt.

	55	600
	10	45
	65	645
	3 5	
220	61 15	
10	61 15	
	20 11 8	450
230	41 3 4	41
57 10	65 0 0	
14 7 6	65 0 0	495
	215 12 6	
215 12 6	645 0 0	
	495 0 0	
	1670 17 6	

From

[187]

From Bilboa.

20 Dozen silk handkerchiefs, qt. 22 lb. $\frac{1}{4}$ Spanish wrought silk, per Alien.

			60
			<u>5</u>
			57
			57
			19
45	10		38
11	7	6	60
2	16	10	60
<u> </u>			112
42	13	2	42 13 2
<u> </u>			<u>15</u>
			<u>460 13 2</u>

From Campviere.

Artificial flowers, not silk, value £. 16.

16		
0	16	
<u> </u>		
15	4	
15	4	16
5	1	5
10	2	<u>8</u>
16	0	80
16	0	<u>—</u>
75	0	20
80	0	5
<u> </u>		<u>—</u>
232	12	75
<u> </u>		<u>—</u>

From

From Petersburg.

cwt.

560 Rough hemp.

300 Ditto flax.

73 2 28 Ells sail-cloth.

168 1 19 Drilling.

55 Bees wax.

7 Caviere.

2433 Pieces Russia linen, at 19s. per piece.

121 13		280
2311 7		93 6 8
373 6 8	1508 8 4	373 6 8
110	754 4 2	368 13 4
7		336 16 4
	2262 12 6	110 0 0
490 6 8	565 13 1	7 0 0
24 10 4	141 8 3	2311 7 0
465 16 4	2121 4 3	3507 3 4
155 5 5		175 7 2
310 10 10	373 6 8	
	110	3331 16 2
336 16 4		3331 16 2
368 13 4	483 6 8	1110 12 0
2311 7 0	120 16 8	310 10 10
	30 4 2	3507 3 4
3016 16 8		3507 3 4
150 16 10	453 2 6	1289 13 11
		2121 4 3
2865 19 10		453 2 6
1432 19 11		737 6 8
143 6 0		
		19700 9 2
1289 13 11		

Out-ports.

COALS, CULM, and CINDERS.

With respect to the duties on coal, culm, and cinders, I must refer to my *Out-port Collector and Comptroller's Guide*; however I shall give an example of the use of the tables.

Cha. Bush.

146 6 Coals, at 5s. per chaldern, the duty in the out-ports.

	l.	s.	d.
145 Cha. —	35	6	10 $\frac{1}{2}$
1 Cha. 6 Bush.	0	5	8 $\frac{1}{4}$

Neat duty — 35 12 6 $\frac{3}{4}$ by the table.

By computation 146 6
5

730 10

18 3 $\frac{1}{4}$ 36 10 10
18 3 $\frac{1}{4}$

£. 35 12 6 $\frac{3}{4}$

At 8s. per chaldron.

By the table.

145 Cha. —	56	11	0
1 Cha. 5 Bush.	0	9	2

Neat duty - £. 57 0 2

By

By computation.

$$\begin{array}{r}
 147 \ 6 \\
 \underline{8} \\
 1169 \ 4 \\
 \underline{29 \ 2} \quad 58 \ 9 \ 4 \\
 \quad \quad \quad \underline{1 \ 9 \ 2} \\
 \underline{\quad \quad \quad} \\
 \text{£. } 57 \ 0 \ 2
 \end{array}$$

Subsidy outwards.

The duty or subsidy outwards in most cases is $\frac{1}{20}$ of the rate.

E X A M P L E.

For Calais.

120 cwt. allum, rated at 1l. per cwt.

$$\begin{array}{r}
 \text{Amount of the rate } \text{£. } 120 \ 0 \ 0 \\
 \underline{\frac{1}{20}} \\
 \text{Neat duty or subsidy outwards } \text{£. } 6 \ 0 \ 0
 \end{array}$$

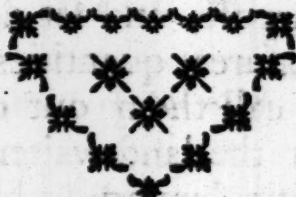
For

For Rotterdam.

90 cwt. tin, rated at 3s. per cwt.

Amount of the rate or	}	£. 13 10 0
subsidy outwards		

N. B. In this article the rate is absolute at
3s. cwt.



CHAP.



C H A P. VIII.

Of the delivery of goods at the water-side, after payment of the duties.

HAVING shown the method of entring and computation of the duties, it is proper to observe, that the young merchant should understand the nature of attending the business at the water-side with the land-waiters, and with them to keep an account of the delivery of the goods after entry and payment of the duties, therefore that he may not be at a loss how to act when he comes there, he must provide a book for that purpose, and set down the respective weights, measures, quantities, qualities, &c. as the weighers call them out of the scale, in the same manner the land-waiters do, but first the following particulars are to be taken notice of, that those goods which pay duty by tale, are, at the delivery, to be tallied at one, ten, twenty, &c. according to the nature of them; and as the merchant cannot generally have any pretence for a short entry in goods by tale, therefore it is supposed that in strictness no post-entry should be admitted of.

The goods paying duty by weight, are to be brought to the king's beam, and weighed, in order to adjust the true quantity for which his majesty's duties ought to be paid for, in consideration

sideration of the different proportion which foreign weights bear to the British, the waste, &c. which may happen during the voyage, and on account of the draughts and tares to be allowed on the landing, a perfect entry cannot be made at first.

At landing the goods, the weigher is to call out the full and true gross weights in the scale, which the land-waiters (merchant's clerk or ship's husband) are to enter in their books and cheque with one another every day, and from the total of the said gross weight, is to be deducted an allowance in consideration of

Draught, according to the following respective weights, viz. on all goods imported, weighing under 1 cwt. - - - - 1 lb. draught.

From 1 to 2	- - - - -	2	- ditto
2 to 3	- - - - -	3	- ditto
3 to 10	- - - - -	4	- ditto
10 to 18	- - - - -	7	- ditto
18 to 30, or upwards		9	- ditto

N. B. Under a $\frac{1}{4}$ cwt. no draught.

Except tobacco of the British plantations, which is to be allowed eight pounds draught only for every hoghead of 350 lb. or upwards.

Sugar from the British plantations.

All small casks under 8 cwt. weight.

Tare 14 per Cent.

	cwt.	cwt.	cwt.	qr.	
From 8 to 12	-	1	0	draught.	
12 to 15	-	1	1	ditto	
15 to 17	-	1	2	ditto	
17 and upwards	1	3	ditto		

O

These

These allowances or draughts, the land-waiters (when they are very different) insert in their books, opposite to each respective draught; or (when they are not very different) compute the same, by counting the number of the draughts at each separate allowance.

The allowance for draught being deducted, there is (in most cases) a farther allowance to be made out of the remaining weight, called

Tare, being a consideration of the outside package that contains such goods which cannot be unpacked without detriment; or for the papers, threads, bands, &c. that inclose or bind any goods which are imported loose; or though imported in casks, chests, &c. yet cannot be unpacked and weighed nett.

Several sorts of goods have their tares ascertained, and those tares are not to be altered or deviated from, in any case within the port of London, unless the merchant thinking himself, or the officers of the crown, to be prejudiced by such tares, shall desire that the goods may be unpacked, and the nett weight taken; which may be done, either by weighing the goods in each respective cask, &c. nett, or (as is practised in East-India goods particularly) by picking out several casks, &c. of each size, and making an average, and so computing the rest accordingly. But this must not be done without the consent of two land-surveyors, attested by their hands in the land-waiter's books; and in the out-ports, not without the consent of the collector

collector and surveyor: and as to those goods which have not their tares ascertained, two land-surveyors in London, and the collector and surveyor in the out-ports, are to adjust and allow the same in the like manner.

Sometimes the casks, &c. are weighed beyond-sea before the goods are put in, and the weight of each respective cask, &c. marked thereon, (as is usual for most goods imported from the British plantations) or else inserted in the merchant's invoice; in which case, if the real invoice be produced, and the officers have satisfied themselves (by unpacking and weighing some of them) that those weights are just and true, they do then, after having reduced them to British weight, (if not so before) esteem them to be the real tares, and pass them accordingly; though sometimes the tares on the cask, &c. are wholly disregarded, and the real tares taken.

But the unpacking goods, and taking the nett weight, being supposed the justest method, both for the crown and merchant, it is usually practised in the port of London, in all cases where it can be done with conveniency, and without detriment to the goods.

Goods delivered by measure, are under three different regulations:

1. Such as linens particularly; which are measured by runing measure, being no more than taking the length of the piece from one end to the other.

And, as I said before, Holland, Flanders, and some sorts of German linens, the contents in British ells are often annexed to, or marked on each piece, and likewise inserted in the merchant's invoice; therefore there will not be any difficulty in making a perfect entry; and no post-entry will be admitted in this case.

But those German or East-country linens, which are not contented, by reason the several pieces of each respective sort are generally about the same certain lengths, may be entered, by computing the whole quantity at such usual lengths, and delivered by the officers, by measuring some of the pieces, and computing the rest accordingly.

2. Pictures, grave and paving stones, and marble tables particularly, are measured by square and superficial feet.

3. Marble blocks, and timber particularly, are measured by solid or cubical measure.

Goods delivered by gauge, are wines, &c. and all exciseable liquors, whose quantity to be entered may be pretty nearly determined by considering the size of the casks, and what accidental leakage, or other diminution, may have happened during the voyage.

It having been mentioned on page 22, that if any goods or merchandize be brought from parts beyond the seas into this realm, by way of merchandize, and unshipped to be laid on land, the subsidy, customs, and other duties thereof, not paid, or tendered to the collector, &c. nor agreed with for the same in the Custom-house,

house, then the said goods and merchandizes shall be forfeited; therefore there was some years ago a resolution of the court of Exchequer, to admit of post or additional entries, where goods are short entered, as the goods so short entered being laid on land before payment of a duty, is a matter of favour and indulgence, to prevent such goods from forfeiture; and though, in goods delivered by weight and gauge, it is almost impossible to make a perfect entry before landing, yet in goods delivered by tale and measure, there cannot be any excuse or pretence for a short entry, and therefore is not allowed.

Though there is a settled table of tares, by which the officers of the customs in general govern themselves in the delivery of goods, yet it is now become the practice in the port of London for the surveyors to regard it as little as possible, and to allow only such tare as they in their judgment find it necessary; however, as tare is sometimes passed as by the table, the following is an alphabetical account thereof.

A.

Allum, in casks, tare 12 per cent.

Ashes, called pot-ashes, 10 per cent.

Annotto, in chests of about 180 lb. 40 lb. per chest.

Ashes, called weed-ashes, tare 8 lb. per sack.

Argol, in casks, 14 per cent.

B.

Barilla, in double serons, 36 lb. per seron.

Battery, in fats, 8 per cent.

Beads, vocat. coral-beads, in cases, if covered with rags, 3 per cent. for strings, paper, and rags; if not covered with rags, then only 2 per cent.

Brimstone, in casks, tare 8 lb. per cent.

Bristles, in fats about 5 cwt. tare 84 lb.

Ditto, undrest in casks, 7 lb. per cent.

Bugle, great, in casks, 3 ditto.

C.

Canary-seeds, in barrels of about 2 1-4th C. tare 30 lb. each.

Capers, in casks, tare 1-3d.

Cochineal, in chests covered with skins, cont. about 1 1-half C. tare 50 lb.

Ditto, in barrels, about 1 1-half C. tare 36.

But it is not now usually imported in such package.

Ditto, in bales of about 200 lb. each, tare 18 lb. per bale.

Ditto, in serons of about 2 C. each, tare 24 lb. per seron.

Ditto, in casks of about 250 lb. each, tare 42 lb. each.

Cocoa-nuts, in casks, tared according to their weight.

Coffee,

Coffee, in bales, from India, of about 2 1-half C. tare 18 lb. per bale.

Ditto, in bales, from Turkey, of about 3 C. 15 lb. per bale.

Copper, in fats, tare 8 lb. per cent. but never so imported.

Copper-ore, in casks of near 2 C. each, tare 21 lb. per cask.

Copperas, green, in casks of about 10 1-half C. tare 10 per cent.

Cowries, in bags, of about 1 1-half C. tare 6 lb. per bag.

D.

D R U G S.

Aloes Succotrina, in chests, about 3 1-half C. tare 80 lb.

Ditto, in chests, of about 2 1-half C. tare 55 lb. per chest, for chests, and 10 per cent, for bladders.

Ditto epatica, in gunny, about 100, tare 8 lb. about 2 or 300 tare 14 lb.

But in goods from the British plantations, the present usual allowance for tare is 1-5th part.

Ditto, not of the growth, in chests, tare as on the chests, and 20 per cent. for leathers.

Antimony, in casks, tare 6 lb. per cent.

Argentum vivum, or quick-silver, about 1 1-4th, or 1 1-half C. in boxes, barrels, and leather, tare 36 lb. in barrels, take 14 lb.

Assa foetida, in baskets, about 1-4th cwt. tare 3 lb. per basket.

Ditto, in chests, from India, tare 50 lb. per chest.

Barley hulled, or pearl-barley, in casks of about 4 1-half C. tare at 45 lb. per cask, when they do not come tared, or if they do, then the tare that is on them.

Bdellium, in chests of about 3 1-half C. from India, tare 60 lb. per chest.

Benjamin, in ditto, about 3 1-half C. tare 30 lb.

In gunny, about 100 wt, tare 8 lb. about 2 and 300 wt. tare 14 lb.

Bole, in casks, tare 8 lb. per C.

Camphire, in tubs, about 1-half or 3 4-ths of an 100, tare 18 lb. but seldom imported, unless refined in small quantities from Holland,

Cardamoms, in bales, about 200 wt, tare 14 lb.

Carraway-seeds, in canvas bales, about 300 wt, tare 10 lb. but are scarce ever imported.

Cassia Fistula, in casks, tare as on the casks.

Cassia Lignea, in chests, about 2 C. tare 99 lb. per chest.

Cassia Minea, in bags, of about 1 C. tare 4 lb. each.

Cinabrium, or Vermillion, in tubs, about 3 1-half 100, tare 36 lb. But the officers having been dissatisfied with the above allowance, have on some occasions tared the tubs, and found them on an average only to deserve 24 lb.

Coculus

Coculus Indiæ, in bags, about 1 C. tare, 8 lb. per bag.

Coloquintida, in chests, tare 1 5-th part.

Ditto, in bales, of about 3 1-half C. tare at 30 lb. per bale.

Coral, unpolished, in cases, tare as on them.

Cortex Peruvianus, or Jesuits's Bark, in serons, about 1 C. tare at 14 lb. per seron.

Cream of Tartar, in casks, tare taken from the merchant's invoice, not being marked on the casks.

Cubebs, in bags, tare 4 lb.

Cummin-seed, in sacks, about 2 1-half C. tare at 12 lb. each.

Diagridium, or Scammony, in chests, about 3 1-half C. tare 70 lb. per chest.

Diagridium, not of the growth, in chests, about 2 C. tare at 80 lb. per chest, and 12 per cent. for boots.

Fennel seeds, in bales, about 3 1-4th C. tare 12 lb. per bale.

Fechia Brugiata, in butts, about 11 C. tare 14 per cent.

Galanga, in bales, about 1 C. tare 10 lb. per bale.

Green-ginger, in jarrs, about 100 wt. tare 28 lb.

Gum-arabic, in sacks, about 3 C. tare 10 lb. per sack.

Gum-Elemi, according to the present practice, has an allowance (besides for the outward package) of 12 per cent. for the shavings that it is wrapt in.

Gum,

Gum and Seed-lack, in gunny, about 1 C. tare 7 lb. 2 or 3 C. 14 lb.

Shellack, in chests, from India, tare as chests weigh.

Stick-lack, in chests, from ditto, about 2 3-4ths C. tare from 100 to 110 lb. each.

Ditto, in bags, about 1 C. tare 5 lb. each.

Incense, or Olibanum, in gunny, 2 or 3 C. wt. tare 14 lb. 1 C. wt. tare 8 lb.

Incense, or Olibanum, from India, in chests, about 5 C. tared from 104 to 112 lb. each.

Isinglass, in fats, about 3 1-half or 4 C. wt. tare 84 lb.

Jujubes, in fats, tare 16 lb. per cent.

Juniper-berries, Italian, of the growth, in casks, tare as on them.

Ditto, Dutch, of the growth, in casks, about 3 C. tare at 70 lb. per cask.

Manna, of the growth, in chests, about 1 1-4th C. tare 50 lb. each.

Myrrha, in chests, from 3 1-half to 4 C. wt. tare 92 lb.

Ditto, from India, in chests, about 5 C. tare 8 lb. per bag.

Pepper, long, from India, in bags, about 1 C. tare 8 lb. per bag.

Pistachias, or Nux-pistachia, of the growth, in chests, about 2 1-half C. tare 110 lb. each.

Pitch, called Burgundy-pitch, in stands, about 2 3-4ths C. tare 56 lb. but now not usually imported.

Prunelloes, in boxes, about 14 lb. wt. tare 3 lb. per box.

Rhubarb,

Rhubarb, Turkish, of the growth, in bales, about 2 3-4th C. tared as they weigh, about 81 1-half lb. each.

Ditto, Russia, of the growth, in casks, tared as upon them.

Sal-ammoniac, in casks, from Italy, tare as upon them.

Sarsaparilla, of the growth, in bales, about 1 C. tare 5 lb. per bale.

Tamarinds, from India, in casks and jars, tared as weighed.

Tincal, in dippers, about 1 or 1-4th C. tare 16 lb. about 1 1-half C. tare 20 lb.

Turmerick, in gunny, about 1 1-half C. tare 14 lb. 1 C. 10 lb.

Ditto, in bags, from India, about 3 4-ths C. tare 6 lb. per bag.

Verdigrease, in Leather, about 1-4th C. and 14 lb. tare 3 lb. But is not now usually so imported.

Ditto, in casks, about 6 1-4th C. tare 65 lb. each.

Vitriolum Romanum, in dippers, about 100 wt, tare 14 lb. But not usually so imported.

Ditto, in chests, of about 3 C. tare 55 lb. per chest.

Zedoaria, from India, in chests, about 5 1-half C. tare as weighed.

Note, there are many other sorts of drugs usually imported into the port of London, which are here purposely omitted, as the method of their delivery is the same with the several examples before given, which had not their tares ascertained by the tables.

F.

Feathers, in bags, tare 4 lb. per cent.

Flax, undrest, tare 4 lb. per bobbin.

Note, this tare is for the bands round the bobbins; and when these are covered with mats, then there is usually allowed for tare 6 or 8 lb. per bobbin.

Flax, undrest, in bales or bags, about 4 1-half C. tare 6 lb. each.

Fruit, in baskets, vide GROCERY.

G.

Galls, from Aleppo and Smyrna, in double bags, tare 7 lb. each, in single ditto 4 lb. each.

Grains of Guinea, in casks, containing about 5 C. tare as on the casks.

G R O C E R Y.

Almonds, in casks, tare 14 per cent. In bags, 4 lb. per bag. In serons and bags about 200 wt. tare 18 lb. and so proportionably.

Note, when almonds are imported in the shells, it is the practice in the port of London, to allow two thirds for the shells.

Anniseeds, in serons and bags, about 3 3-4ths C. tare 18 lb. 3 1-half ditto, with felts, 20 lb. 3 1-half ditto without felts, 14 lb. In bales 7 C.

7 C. 42 lb. In casks from Holland about 7 1-half C. tare as on them.

Cinnamon, in gunny, about 3-4ths or 1 C. tare 12 lb. In skins, said wt. 14 lb. In skins and bags, 16 lb. -

Cloves, in caroteels, about 4 1-half C. tare 70 lb. But are sometimes passed according to the Dutch tares, marked on the casks, though usually the real tares are taken by emptying the casks and taking their weights.

Currantss, in butts and caroteels, tare 16 lb. per cent. In quarter roll, 20 lb. per ditto. In bags about 400 wt. 10 lb. per bag.

Figs, in barrels, tare 14 lb. per cent. In baskets about 34 lb. 5 lb. each. In casks about 4 3-4ths C. 16 per cent.

Ginger, in bags, about 92 lb. tare 4 lb. per bag.

Mace, in caroteels, about 3 cwt. tare 70 lb. But is usually tared as cloves.

Nutmegs, in caroteels, about 6 or 7 cwt. tare 70 lb. But is usually tared as mace and cloves, which see.

Pepper, in bags, about 3 cwt. tare 4 lb. per bag.

Prunes, in puncheons, or uncertain casks, tare 14 lb. per cent. But this allowance having by experience been found to be insufficient, there is now, in the port of London, usually allowed 20 lb. per cent. for the tare of the casks.

Raisins, in the baskets, tare 4 lb. each. In frails 6 lb. each. Lipra, in barrels, about 1 cwt. 14 lb. each. Solis, in casks, 12 per cent. Though

Though on Belvadera and Lipra raisins in barrels, 23 lb. has been allowed on the first, and 18 lb. each on the last, as they have been found to tare as much upon an average.

Raisins from Smyrna, the present usual allowance for tare is, for fir-casks 12 lb. per cent. for oak-casks, 14 lb. per cent.

Sugar, from India, in bales, tare 36 lb. in chests, 1-5th part, in casks, 1-6th part, in canisters, 1-8th part, in casks St. Thomas 1-5th. Loaf-sugar, in casks, with paper, thread, and straw, tare 16 lb. per cent. But the present usual allowances for tare of sugars from the British plantations, are according to the respective weights following, viz.

All small casks under 8 cwt. tare 14 lb. per cent.

Every cask from 8 to 12 cwt. Tare 1 C.

From 12 to 15 C. 1 C. 1 qr.

From 15 to 17 C. 1 C. 2 qr.

Of 17 C. and upwards 1 C. 3 qr.

Ditto, brown, from the East-Indies, in casks, about 4 1-half C. tare 70 lb. per cask.

H.

Hair, called goats-hair, in canvas, tare 4 lb. per cent. in hair-cloth, 7 lb. per ditto.

Hemp, called steel-hemp, in fats, tare 14 lb. per cent. But now not usually imported.

Hops, in bags, tare 4 lb. per cent.

L

Incle unwrought. The skeins of that sort of unwrought incle, which is commonly called short spinal, are about half an ell or upwards in length; and of that which is not called so, about an ell in length.

When unwrought incle is imported in bales or bobbins, the present usual allowance for tare is, for every bale or round bobbin weighing under 2 cwt. 6 lb. for every ditto weighing above 2 cwt. 8 lb. But if imported in cases or chests, it is weighed loose, and therefore not any allowance for tare.

Incle wrought, being always weighed loose, the allowance of tare is only for the papers that contain it, which according to the present practice is 2 per cent.

Indigo, in chests covered with skins, about 1 3-4ths C. tare 48 lb. in bales with skins, about 1-half C. tare 16 lb. But now not usually imported.

Ditto, of British plantations, in casks about 1-half to 2 C. tare as on them.

Iron, old bushel, in casks about 13 cwt. tare 107 lb. each.

K.

Kettle-fats, 8 lb. per cent.

L.

L.

Latten, or round-bottoms, in fats, tare 8 lb. per cent.

M.

Madder, in bales, great and small, single and double bags, tare 28 lb. In fats, tare 10 lb. per cent.

Mustard-feed, in bags about 2 C. tare 2 lb. per bag.

O.

Olives, if imported in large casks, must be gauged; but in small casks or jars the contents may be computed, and, according to the present practice in the port of London, have an allowance of 1-3d part in consideration of the liquor.

Oils in certain casks, one in twenty allowed for leakage; under ten, none. In candy barrels, tare 29 lb. per barrel. In uncertain casks, tare 18 lb. per cent.

Note, 7 1-half pounds make a gallon, and 252 gallons make a ton. Though oils of all sorts pay duty by measure, yet it is not the practice

tice to gauge them, but if imported in uncertain casks, they are weighed, and the gross weights (after the deduction of draught and tare) are reduced to measure, by accounting 7 1-half to the gallon.

Train-oil, of the British plantations, in uncertain casks, is allowed 18 lb. per cent. but in certain casks, as barrels, it is the practice of the port of London to allow 50 lb. per barrel tare.

P.

Pimento, in barrels, about 2 3-4ths C. tare as on the casks.

Plat, vocat. Bermudas Plat, in casks, 1 1-half C. tare as on the casks.

R.

Rice, in barrels, about 4 C. tare as on the casks.

S.

Safflore, in bales, about 6 C. tare 84 lb.

in bags, from 2 to 3 C. tare 16 lb. per bag.

Sago, from India, in bags, about 94 lb. tare 3 lb. each.

P

Salt-petre,

- Salt-petre, in casks, 12 lb. per cent.
in gunny, about 1 1-4th C. 16 lb.
in treble gunny, from India, about 1 C. 1 qr. 13 lb. } 18 lb.
- Shavings, for hats, in bags, about 8 C. 14 lb. each.
- Shumack, in bags, about 3 1-half C. 10 lb.
From 2 to 3 C. 8 lb.
About 7 C. 14 lb.
- Silk of Bologna, thrown, or orgazine, in short bales, with searcloth, and cotton wool, about 2 C. tare 28 lb. Therefore it is the practice in the port of London, to allow 14 lb. per C. for tare.
- In long bales, with searcloth and cotton wool, about 2 C. tare 30 lb.
- Of Piedmont, according to the practice in the port of London, has the same allowance for tare as Bologna.
- Of Naples, in bales, with searcloth, about 2 C. tare 18 lb. Therefore it is the practice in the port of London, to allow 9 lb. per 100 lb. for tare.
- In fangots, with searcloth, about 1 1-half, C. tare 14 lb. and so downwards proportionably.
- Of Messina, in bales, double canvas, throwp and raw, about 2 C. 10 lb.
- In bales, with searcloth and cotton wool, about 2 C. } 22
- Therefore it is the practice, in the port of London, to allow 11 lb. per 100 lb. for tare.
- Silk raw, the pound to contain 24 oz.
Great pounds of 24 oz. into pounds of 16 oz. add 1-half part.

Silk

Silk raw, Pounds of 16 oz. into great pounds of 24 oz. subtract 1-3d part.

Of Aleppo, in long bales, with cotton-wool, about 3 1-4th C. and downwards to 2 3-4th, tare 32 lb.

In fangots, with cotton wool, about } 24
2 1-4th, or 2 1-half C.

About 1 3-4ths, or 2 C. 20

About 1 1-4th, or 1 1-half C. 18

Ardas silk, in short bales, with cotton wool } 30
from 3 1-4th to 2 3-4ths C.

Of Messina, vide silk thrown.

Of Persia, in bales of 1 1-4th C. 20

Of Smyrna and Cyprus, about 3 C. and } 16
upwards

Downwards to 2 C. 14

From 2 C. 12

Of Bologna and Piedmont, according to the practice of the port of London, has the same allowance for tare, as thrown silk of Bologna, that is 14 lb. per 112 lb.

Silk nubs, or husks, the pound to contain 21 oz.

To reduce pounds of 21 oz. to pounds of 16 oz. add 1-4th more, 1-4th of that.

Pounds of 16 oz. to pounds of 21 oz. subtract $\frac{5}{21}$, or multiply by 16, and divide by 21.

In bales about 2 1-4th C. tare 24 lb. each.

Silks wrought, in cases, about 1 3-4ths C. from Holland.

30 ps. papers and packthreads, } 11 lb. 4 oz.
at 6 oz. per ps.

P 2

Tared

Tared 18 ps. for pasteboards, pa- pers, and packthreads, at ditto.	} 12
6 ps. for boards, papers, and packthreads, 8 oz. per ps.	} 3 0
	Tare 21 0

Wrought filks are never examined on the keys,
but always sent to the warehouse.

Smalts, or powder-blue, in casks, about 4 C.
tare 10 lb. per cent.

Snuff, British plantation, in barrels, about 2 C.
tare as on the casks.

Ditto from the Havana, in serons and bags, tare
as weigh.

Soap, called Castile-soap, in double serons, a-
bout 3 C. tare 30 lb.

In single serons, about 3 C. tare 16 lb.

In chests, about 2 1-half or 3 C. tare 40 lb.

Ditto, called Italian hard-soap, in chests, about
1 1-half C. tare 30 lb.

Succads, in chests, about 1 1-half, tare 40 lb.

But the present usual allowance for tare is 1 3-d
part.

T.

Tallow, from Russia and Ireland, in casks, tare
12 lb. per cent.

Tea,

Tea, from India, in chests, tubs, and baskets,
tare as they weigh.

Thread, called black and brown, or Bridge's
outnal, to have an allowance of 6 per cent.
for want of weight.

Whited brown, ditto.

Sister's thread, to have no allowance (that is)
if imported in certain papers to be counted,
and passed according to their respective
weights.

But if imported in uncertain papers, they
are weighed loose, and, according to the
present practice, have an allowance of 12
per cent. for the said papers.

Tobacco, Barbadoes, in rolls upon sticks, about
1-4th C. tare about 6 lb. per stick.

Bermudas, in chests, 20 lb. per cent.

in casks, about 3 C. 60 lb.

about 2 1-half C. down-
wards, to 2 and 1 1-3d
C. 50 lb.

But tobacco of the British plantations in A-
merica, may not be imported otherwise than
in casks, chests, or cases, each above 2 cwt.
10 and 11 Will. III. cap. 21.

Spanish, in barrels, about 2 1-4th C. 28 lb.

Ditto, in half-barrels, about 1 1-4th ditto 18

Ditto, in potaccoes, with canvas 14

Ditto, in ditto, covered with canvas 16

Ditto, in ditto, covered with skins 26

Virginia, in hogsheds, weighing under } 70
3 cwt.

P 3

Ditto,

Ditto, from 3 to 400 80lb.

Ditto, from 4 to 500 90

Ditto 5 cwt. and upwards. 100

But now the hogsheds of Virginia and Maryland are stripped off, and the real weight of the tobacco taken. And in consideration of the merchant's charge, in opening, stripping, and making up their hogsheds, after samples have been drawn, they are to be allowed two pounds per hogshed, which is to be deducted from the foot of the account.

Note, the damaged tobacco, for which the merchant refuses to pay duty, must be separated from the sound before it be weighed.

Tortoise-shell, in boxes and casks, tare as on them.

Turpentine, in casks, tare 1-5th part.

Twine, in mats, about 2 1-half C. tare 9 lb. per mat.

V.

Vermacelli paste, in cases, about 2 1-4th C. tare 80 lb. per cent.

W.

Wax, vocat. Bees-wax, in casks, about 10 C. tare 84 lb. per cask.

Whale-fins

Whale-fins, of British plantation fishing, in bundles, about 1 C. tare 6 lb. per bundle.

Wool, beaver wool, in hogsheds and brizles, tare 75 lb. in crobies, tare the cover, which is 1 3-d of the whole.

Cotton-wool, tare 4 lb. per cent.

But if in hair-bags from Turkey, the present usual allowance for tare is 20 per bag.

But if screwed with ropes from Cyprus, the allowance for tare is, per particular order, 7 lb. per cent.

Estridge, lambs, Polish wool, tare 4 lb. per cent.

Spanish wool, in bales, for cloth about 2 C. tare 28 lb.

For felts about 2 1-4th C.
14 lb.

Segovia Spanish, for felts about 2 C. 15 lb.

Carmenian wool, in bales, about 3 C. (vide Hair) 9 lb. each.

Wormseeds, from Smyrna, in bales, with felts, about 3 3-4ths C. tare 24 lb.

From Aleppo, with cotton wool 24

Y.

Yarn, cable-yarn, in winch, from Russia, tare 28 lb.

Cotton-yarn, in bales, from India, about 3 1-half C.

P 4

43 In

In bags, from Turkey, tare
5 lb. per cent.

From Aleppo, in bales, with
cotton wool 28lb,

And so downwards propor-
tionably.

From Smyrna, in bales, with
felts, about 4 C. 28

Without felts, about 4 C. 18

In fangots, without felts, a-
bout 1 3-4ths, or 2 C. 14

1 1-half C. 12

With felts, skins, and cotton 16

Irish yarn, the pack to contain 480 lb. wt,

Linen-yarn, in fats, tare 12 lb. per cent,



A Table for taking off the Tare.

For 24 per Cent.	$\frac{1}{3}$	of the gross weight less	$\frac{1}{7}$
21 ditto	$\frac{1}{4}$	- - ditto - - -	$\frac{1}{4}$
20 - ditto	$\frac{1}{7}$	- - ditto - - more	$\frac{1}{4}$
18 - ditto	$\frac{1}{7}$	- - ditto - - -	$\frac{1}{8}$
16 - ditto	$\frac{1}{7}$	- - ditto - - -	
14 - ditto	$\frac{1}{8}$	- - ditto - - -	
12 - ditto	$\frac{1}{8}$	- - ditto - - less	$\frac{1}{7}$
10 - ditto	$\frac{1}{4}$	- - ditto - - more	$\frac{1}{4}$
8 - ditto	$\frac{1}{4}$	or $\frac{1}{2}$ of $\frac{1}{7}$	- - -
7 - ditto	$\frac{1}{6}$	or $\frac{1}{2}$ of $\frac{1}{8}$	- - -
6 - ditto	$\frac{1}{6}$	- - - - -	less $\frac{1}{7}$
4 - ditto	$\frac{1}{4}$	of $\frac{1}{7}$	- - -
2 - ditto	$\frac{1}{8}$	of $\frac{1}{7}$	- - -

N. B. 1. The hundred weight may be multiplied by the tare per cent. adding to the product a proportionable part for the quarters and pounds, if any, and the total being divided by 112, will give the tare required.
 2. When the tare is so much per hundred pounds, reduce the given weight into pounds, if not so before, and then take the aliquot parts of an hundred pounds, as follows.

For

lb.	lb.								
For 24 per 100 take		$\frac{1}{3}$	of the gross weight more		$\frac{1}{3}$				
21	- ditto -	$\frac{1}{3}$	-	-	ditto	-	-	$\frac{1}{30}$	
20	- ditto -	$\frac{1}{3}$	-	-	ditto	-	-		
18	- ditto -	$\frac{1}{3}$	-	-	ditto	-	less	$\frac{1}{20}$	
16	- ditto -	$\frac{1}{3}$	-	-	ditto	-	-	$\frac{1}{3}$	
14	- ditto -	$\frac{1}{10}$	-	-	ditto	-	more	$\frac{2}{3}$	
12	- ditto -	$\frac{1}{10}$	-	-	ditto	-	ditto	$\frac{1}{3}$	
11	- ditto -	$\frac{1}{10}$	-	-	ditto	-	ditto	$\frac{1}{10}$	
10	- ditto -	$\frac{1}{10}$	-	-	ditto	-	-		
8	- ditto -	$\frac{1}{10}$	-	-	ditto	-	less	$\frac{1}{3}$	
7	- ditto -	$\frac{1}{20}$	-	-	ditto	-	more	$\frac{2}{5}$	
6	- ditto -	$\frac{1}{20}$	-	-	ditto	-	ditto	$\frac{1}{3}$	
5	- ditto -	$\frac{1}{20}$	-	-	ditto	-	-		
4	- ditto -	$\frac{1}{20}$	-	-	ditto	-	less	$\frac{1}{3}$	
2	- ditto	$\frac{1}{3}$ of $\frac{1}{10}$	-	-	-	-	-	-	

Likewise the futtle pounds may be multiplied by the tare per hundred pounds, and the two right hand figures of the product being cut off, the remainder will be the tare required.

3. If the tare is by the bag, cask, &c. multiply the number of bags, &c. and tare together, and the product will be the total tare.

4. When the tare is not ascertained, but marked on each cask, &c. it must be set down opposite to the gross weights, and being added up, the total is the tare to be allowed.

The

The tares being described, the next thing to be considered, is the difference between the foreign and British weights and measures, and other particulars relative to the delivery or landing of goods. I shall therefore give a few examples of the practical method as used in the port of London, viz.

A Table of Measures.

The ell at	{	Amsterdam	-	makes	-	,5900
		Antwerp	-	ditto	-	,6000
		Arras	-	ditto	-	,6060
		Bruges	-	ditto	-	,6097
		Colen	-	ditto	-	,4807
		Dantzick	-	ditto	-	,7228
		Emden	-	ditto	-	,4850
		Frankfort	-	ditto	-	,4792
		Hamburgh	-	ditto	-	,4850
		Lisle	-	ditto	-	,6024
		Lubec	-	ditto	-	,5000
The auln at		Maestricht	-	ditto	-	,6369
		Noremberg	-	ditto	-	,5747
		Vienna	-	ditto	-	,6869
	{	Calais	-	makes	-	,6369
		Lyons	-	ditto	-	,9836
		Paris	-	ditto	-	1,0526
		Roan	-	ditto	-	,9708
		Rochel	-	ditto	-	,9778
	{	Thoulouse	-	ditto	-	,9334

Florence

The brace at	Florence	- -	makes	-	,4901
	Leghorne	- -	ditto	-	,5000
	Lucca	- -	ditto	-	,5000
	Madera	- -	ditto	-	,9681
	Milan silk	}	ditto	-	,4347
	linen			-	,5000
	Venice silk	}	ditto	-	,5102
	linen			-	1,5555

The vare	Andaluzia	- -	makes	-	,7339
	Castile	- -	ditto	-	,7437
	Granada	- -	ditto	-	,7339
	Lisbon	- -	ditto	-	1,0000
	Sevil	- -	ditto	-	,7407

The palm at Genoa ditto - ,2079

The ashin at Mosco' ditto - ,6200

The cane at	Barcelona	- -	makes	-	1,4035
	Marseilles	- -	ditto	-	1,7000
	Rome	- -	ditto	-	1,7875
	Saragofa	- -	ditto	-	1,8181
	Valencia	- -	ditto	-	,8247

Flanders and Holland } The auln or ell Flemish 6 British
ells, with allowance of 2 per
cent. for short measure.

Germany and East-country } The auln or ell, 5 British ells,
with allowance of 2 per cent.
for short measure.

Moscovy or Russia, the ashin { ,57 Brit. ells.
,7125 yards.

Turkey, - - - the pyke ,4333 Brit. ells.

EXAMPLES.

EXAMPLES.

I. Flanders or Hollands aulns to British ells.

$$\begin{array}{r}
 \text{Aulns} \\
 240 \\
 \text{Multiply by} \quad ,6 \\
 \hline
 144,0 \\
 \text{Deduct} \quad 2 = 2 \text{ per Cent. for short measure} \\
 \hline
 142 \quad \text{British ells}
 \end{array}$$

II. Germany or East-country aulns to British ells.

$$\begin{array}{r}
 240 \\
 \text{Multiply by} \quad ,5 \\
 \hline
 120,0 \\
 \text{Deduct} \quad 2 = 2 \text{ per Cent. as before} \\
 \hline
 118 \quad \text{British ells}
 \end{array}$$

III. Flemish ells to yards British.

$$\begin{array}{r}
 240 \\
 \text{Take } \frac{1}{4} \quad 60 \text{ and deduct} \\
 \hline
 180 \text{ yards British}
 \end{array}$$

IV.

IV. Ells Flemish to ells British.

$$\begin{array}{r} \text{Multiply by } 24,0 \\ \hline 144,0 \text{ ells British} \end{array}$$

V. Yards British to ells Flemish.

$$\begin{array}{r} \text{Take } \frac{1}{3} \text{ of } 240 \\ \hline 80 \text{ and add } \\ \hline 320 \text{ ells Flemish} \end{array}$$

VI. Ells British to ells Flemish.

$$\begin{array}{r} 240 \\ \hline 2400 \text{ add 2 cyphers} \\ \hline \text{Take } \frac{1}{6} \text{ of } 2400 \\ \hline 400 \text{ ells Flemish} \end{array}$$

VII. Moscovy or Russia ashin, to ells and yards
British.

Multiply by $\begin{array}{r} 240 \\ ,57 \end{array}$

1680

1200

136,80 British ells

240

,7125

1200

480

240

1680

171,0000 British yards

7854 ashins

50 - $\frac{1}{2}$ - 3927

5 - $\frac{1}{6}$ - 392,7

1 - $\frac{1}{3}$ - 78,54

1 - $\frac{1}{3}$ - 78,54

57 - - - 4476,78 British ells

VIII. British ells to the great, or hundred ells of 120.

$$\begin{array}{r}
 12,0 - 447,6 \\
 \hline
 \text{C. qrs. ells} \\
 37 \quad 1 \quad 6 \\
 \hline
 \end{array}$$

IX. Yards British to ells British.

$$\begin{array}{r}
 \text{Multiply by } 240 \\
 \quad \quad \quad ,8 \\
 \hline
 192,0 \text{ ells British} \\
 \hline
 \end{array}$$

X. Ells British to yards British.

$$\begin{array}{r}
 \text{Take } \frac{1}{4} \quad 240 \\
 \quad \quad \quad 60 \text{ and add} \\
 \hline
 300 \text{ yards British} \\
 \hline
 \end{array}$$

XI. Dantzick double aulns, to take off for shortness of measure and wrappers.

Suppose

119308 aulns

Take $\frac{1}{2}$

59654

1193 2 per Cent. for short
measure

Divide by 12,0 | 5846,1 |

487,21

14,12 add the measure of the
wrappers

502 : 3

16 : 18 Deduct for wrappers

Neat 485 : 35 aulns to pay duty

To find the measure of the wrappers, as measured in ells English.

Multiply by 81 wrappers measured 22 ells
22 English

162

162

Divide by 12,0 | 178,2 |

to be added 14 : 12 for the measure of the
wrappers, and for the
allowance or deduction of 4 per Cent. for wrappers
The total as before.

Q

502

Multiply by $\frac{502 : 3}{4} =$ per Cent. for wrappers
 Divide by 120 | 200,8 |
16 : 88 to be allowed for wrap-
pers, as before shown.

W E I G H T S.

XII. Italian pounds to British pounds.

Suppose

Take $\frac{1}{4}$ 240 pounds
60 and deduct
180
 Add 6 = 3 per Cent.
186 British pounds

XIII. Dutch pounds to British pounds.

Add 240
19 = 8 lb for every 104 lb.
259 British pounds

or

240

Take

Take $\frac{1}{13}$	19
	<u>240</u>
	19 add
	<u>259</u>
	British pounds

XIV. The method of taking off the tares on Bologna and Messina raw silk, is as follows.

	lb.	
	1273	Bologna raw silk
Take $\frac{1}{8}$	<u>159</u>	for tare and deduct
	1114	small pounds
Take $\frac{1}{3}$	<u>371 $\frac{1}{3}$</u>	and deduct
Total	742 $\frac{2}{3}$	delivered great pounds
Total	<u>700</u>	entered
	42 $\frac{2}{3}$	short entered and to be posted

	lb.	
	489	Messina raw silk
Take	<u>54</u>	= 1 per Cent. and deduct for tare
	435	small pounds
Take $\frac{1}{3}$	<u>145</u>	and deduct

Q 2

Total

	lb.
Total	290 delivered great pounds
Total	250 entered
	40 short entered and to be posted

XV. Bologna and Messina thrown silk.

	2506 Bologna silk thrown
Take $\frac{1}{8}$	313 tare
	2193 delivered
	2000 entered
	193 short entered

	893 Messina silk thrown
Take	99 = 11 per Cent. for tare
	795 delivered
	600 entered
	195 short entered

XVI.

XVI. To reduce hundreds, quarters and pounds,
to pounds futtle.

C. qrs. lb.

1 3 4

112

84

200 pounds futtle

C. qrs. lb.

2 3 22

222

106

330 pounds futtle

C. qrs. lb.

103 3 7

103

103

103

91

11627 pounds futtle

C. qrs. lb.

103 3 7

103

1031

1039

11627 pounds futtle

Q 3

103

[230]

C. qrs. lb.

103 3 7

10300

1236 multiply by 12

91 add for the 3 qrs. 7 lb.

11627 pounds futtle

C. qrs. lb.

103 3 7

100 - 10300

10 - 1030

2 - 206

For the 3 qrs. and 7 lb. 91

11627 pounds futtle

XVII. To find the tare at the per Cent. agreeable to the species of goods imported and allowed by the table of tares, &c.

C. qrs. lb.

59 2 24 tare 20 per Cent.

20

1180

2 qrs. - 10

14 lb. - $2\frac{1}{2}$

7 - $1\frac{1}{4}$

3 - $0\frac{1}{2}$

1194 $\frac{1}{4}$

112

C. qrs. lb.

10 2 18

[231]

74 - qrs. lb.
56 - 2
18 - 18

cwt. qrs. lb.
59 2 24
20

1180 qrs. lb.
10 = 2
4 = 4

cwt. qrs. lb.
1194 - 10 2 18 tare
112

74 qrs. lb.
56 2
18 18

Timber, board measure, and marble blocks.

Timber.

Length 29 feet
Girt 26 inches

29
3
87
3

Feet 261 content.

Q 4

Length

[232]

	Feet	Inch.		Feet	Inch.
Length	36	9	Length	28	7
Girt		7½	Girt	1	4

	36	9		28	7	1
	18	4	Inches	4½	9	6
1 ½ Inch. = ⅓	4	7		38	1	4
	22	11		12	8	5
	11	5	Feet	50	9	9 cont.
⅓	2	10				
Feet	14	3	content.			

Length 36 feet
Girt 7 inches

	36
	18
1 Inch = ⅓	3
	21
	10 6
⅓	1 9
Feet	12 3 content.

Length

[233]

Length 36 feet
Girt 24 inches

36

36

72

2

Feet 144 content.

Board measure.

205 wainscot boards, long 6 feet
thick $1\frac{3}{4}$ inches } each

205 for the 1 inch

102 $\frac{1}{2}$ for $\frac{1}{2}$ ditto

51 $\frac{1}{4}$ for $\frac{1}{4}$ ditto

$\frac{1}{2}$ 358 $\frac{3}{4}$ for $1\frac{3}{4}$ inch

6 feet is the $\frac{1}{2}$ }
of 12 feet, for } 179 $\frac{1}{4}$ inches content.
which take the $\frac{1}{2}$

100 waincot boards, long 9 feet }
thick $2\frac{1}{2}$ inches } each

$$\begin{array}{r} 100 \\ 2\frac{1}{2} \\ \hline 200 \\ \frac{1}{2} 50 \\ \hline 250 \\ \hline \frac{1}{2} 125 \\ 62\frac{1}{2} \\ \hline \end{array}$$

Inches $187\frac{1}{2}$ content

Or,
100 boards, long 9 feet }
thick $2\frac{1}{2}$ inches } each

$$\begin{array}{r} 9 \\ 2\frac{1}{2} \\ \hline 18 \\ 4\frac{1}{2} \\ \hline 22\frac{1}{2} \\ 100 \\ \hline 12 \mid 2250 \mid \end{array}$$

Inches $187\frac{1}{2}$ content.

Or,

[235]

Or,

100

$2\frac{1}{2}$

200

50

250

9

12 | 2250 |

Inches $187\frac{1}{2}$ content.

205 boards, long 6 feet } each
thick $1\frac{3}{4}$ inches

6

3

$1\frac{1}{2}$

$10\frac{1}{2}$

205

12 | 2152 |

Inches $179\frac{1}{4}$ content

205

$102\frac{1}{2}$

$51\frac{1}{4}$

$358\frac{3}{4}$

6

12 | 2152 |

Inches $179\frac{1}{4}$ content

Marble

Marble blocks.

	Feet	Inch.
Length	3	11
Breadth	2	5
Depth	1	6

3	11	length
2	5	breadth

6	0
---	---

1	0
---	---

1	3
---	---

0	4
---	---

9	5
---	---

1	6
---	---

depth

6	$\frac{1}{2}$	=	4	8
---	---------------	---	---	---

Content 14 1 solid feet.

Feet Inch.

Length	4	10
--------	---	----

Breadth	2	10
---------	---	----

Depth	1	8
-------	---	---

4	10	length
---	----	--------

2	10	breadth
---	----	---------

[237]

8	0
1	8
3	4
0	8

13	8
1	8 depth

13	8
6 $\frac{1}{2}$ - 6	10
2 $\frac{1}{3}$ - 2	3

Content 22 9 solid feet

Feet Inch.

4	10 length
2	10

8	0
1	8
3	4
	8 4

13	8 4
0	1 8 depth

9	1 6 8
13	8 4 0

Content 22 9 10 8 solid feet.

Feet

[238]

Feet Inch.

3 11 length
2 5 breadth

6 0
1 10
1 3
0 4 7

9 5 7
0 1 6 depth

4 8 9 6
2 5 7 0

Content 14 2 4 6 solid feet.

Feet Inch.

Length 22 3
Breadth 1 5
Depth 1 2

22 3 length
1 5 breadth

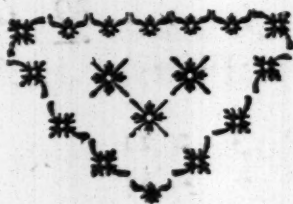
22 3
9 2
0 1 3

[239]

31	6	3	
0	1	2	depth

5	3	0	6
31	6	3	

Content 36 9 3 6 solid feet.



Of



*Of delivery of the goods at the water-side, as
taken account of with the land-waiters.*

EXAMPLES.

Peter Mayo, July 10, 1766.

10 Bags, qt. 4000 lb. cotton wool.

29 £. 12 6 8

$\frac{1}{10}$	10	3	2	21
	9	4	2	24
	6	4	0	11
	5	4	0	23
	1	3	3	18
	3	3	3	25
	2	4	0	18
	4	4	0	2
	8	3	3	21
	7	4	1	25

10 41
492

4592
40 draft

[241]

4552

200 tare

4352 delivered

4000 entered

352 short

83 6 0 1

81 6 0 2

02 2 0 2

4 0 1 4

0 8 2 4

28

078

Edward Jones, - - July 10, 1766.

Petition for

1 Small parcel, qt. a few Florence earthen plates.

Examined the above, qt. 1 dozen earthen plates,
part broke.

Delivered per commmissioners order.

R

Stephen

Stephen Lewis Teiffier, July 10, 1766.

4 Chests, qt. 250 lb. manna.

SC

2

£. 6 8 11

1 0 3 23

2 0 3 18

3 0 3 20

4 1 0 4

4 3 3 9

84

336

429

5 draft

424

120 tare 30 lb. each 20 ditto

304 delivered

250 entered

54 short

Isaac

Isaac Bulsingh Alien, August 16, 1766.

- 1 Bale, qt. 70 lb. Italian raw filk
3 Bales, qt. 420 lb. Italian thrown filk.

—
1 — £. 95 6 7
—

Raw filk.				Thrown filk.			
CAI				AF			
1	1	1	15m	28	1	2	10B
			28	31	1	2	11B
			112	GM	1	1	2 10B
			155		3	4	3 3
			2 draft				84
			153				448
			17 tare 11 per Cent.				535
			136				6 draft
			45 ¹ / ₃				529
			90 ² / ₃ delivered				66 tare
			70 entered				463 delivered
			20 ² / ₃ short				420 entered
							43 short

Gandolf and Co. ditto die.

1 Bale, qt. 140 lb. thrown silk.

—	—
7	£. 29 7 8
—	—

68 1 2 6B

168

174

2 draft

172

22 tare 14 per Cent.

150 delivered

140 entered

10 short

Richard Barwell, August 20, 1766.

1 Case, qt. 280 lb. coral beads.

RB

27

£. 53 4 0

8 2 3 23 Papers 36

84

224

331

3 draft

[245]

328

10 tare 3 per Cent.

318 delivered

280 entered

38 short

Barto Valle, August 24, 1766.

3 Cafes, qt. 50 gallons orange-flower water of the growth.

1 Cafe, qt. 150 vermicelly paste.

5

£. 3 10 5

Flower water.

Vermichelly paste.

BV

Boxes

F Galls.

12 3 9

50 30

336

51 30

52 30

345

4 draft

90 BB 17 3 cafes BB

50 entered

341

108

40 short

233 delivered

150 entered

83 short

R 3

Furftineau

Furftineau and Co. August 16, 1766.

3 Cafes, qt. 82 C. and 24 ells narrow Ger-
many linen plain.

		—	201 measured 19 ells
		28	19
FS			1809
134	121 ells		201
135	121 ells		
			<u>3819</u>
2	242 measured ells 25		
	25		
	<u>1210</u>		
	484		
	<u>6050</u>		
	3819		
	<u>82</u>	29 delivered	
	<u>82</u>	24 entered	
	<u>0</u>	5 short	

John

John Holmes, July 10, 1766.

4 Fats, qt. 8004 cwt. raw linnen yarn.

$\frac{24}{21}$

99

£. 33 7 0

24 22 3 14
25 22 3 14
26 22 1 14
27 23 0 0

4 91 0 14

81 0 1106

81 0 1106

81 0 10206

36 draft

81 0 10170

81 0 10170

1220 tare 12 per Cent.

81 0 8950 delivered

8004 entered

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

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81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

81 0 946 short

George Flower, July 20, 1766.

41 Bags, qt. 5 tons old rags, fit only for making paper Value £. 10.

AB 25 }
F 6 }
X 10 }
Bags

4 8 0 7
4 8 1 0
4 8 0 21
4 7 2 14
3 6 1 21
4 7 2 11
3 5 3 14
3 6 1 7

58 1 11

77
£. 0 0 0

41 Bags
3 6 0 18
3 5 3 18
2 4 0 18
2 3 3 14
2 4 0 14
12 24 0 26
29 58 1 11

41 82 2 9
T 1 26 draft

81 0 11

Tons 4 1 0 11 delivered
Tons 5 0 0 0 entered

Tons 0 18 3 17 over

William

William Butler, July 10, 1766.

22 Barrels, qt. 8360 lb. smalts.

1 Cask, qt. certain polishing stones. Value 8 l.

10 s.

Smalts.	40	£. 122 14 7
713 734		
715 3 3 21	716 3 3 14	
725 3 3 20	731 3 3 11	
718 3 3 18	728 3 3 14	
720 3 3 16	732 3 3 16	
734 3 3 14	736 3 3 13	
714 3 3 23	713 3 3 25	
722 3 3 14	724 3 3 13	
730 3 3 14	719 3 3 14	
723 3 3 16	721 3 3 7	
729 3 3 14	733 3 3 16	
	717 3 3 20	
<u>10 39 0 2</u>	<u>727 3 3 16</u>	

Z Stones.

33

12 46 2 11
10 39 0 2

22 85 2 13

85

859

856

9589

88 draft

9501

950 tare 10 per Cent.

8551 delivered

8360 entered

191 short

Vincent

Vincent Mathias, August 27, 1766.

Sufferance.

1 Trunk } qt. old wearing apparel.
1 Box }

Ditto die examined 1 trunk of old wearing apparel, and 1 violin belonging to James Cope, Esq; resident at Hambro'.

J.M.

Thomas and Bouchier Walton, Alien, July 10, 1766.

2 Fats } qt. 95 $\frac{2}{3}$ ells narrow Germany linen
1 Chest } plain.

6

£. 88 0 5

Pieces

182 170
547 136 ells

2 306 measured 25 ells
25

7650

3838

11488

C. 95 88 ells delivered
C. 95 88 ells entered

James

James and Isaac Hanckwell, July 10, 1766.

9 Chests, qt. 186 $\frac{1}{4}$ ells narrow Germany linen plain.

187 Pieces Silesia lawns.

2016 Yards diaper napkinning.

93 £. 211 9 5

N.G.L.

964 50

965 100

97 162

98 162

In 9 and 99 2 ells

476 mef. 25 ells

25

11900

Nar. Ger. Lin.

9 101 measured

50 ells

5050

5400

11900

186 30 delivered

186 30 entered

N. G. L.

Pieces

978 100 I. E.

979 100

200 measured 27 ells

27

5400

Napkinning.

99 168 measured 12 yds

Told 156

Measured 111 $\frac{1}{2}$

156

1569

3

1755 delivered

2016 entered

261 over

Lawns.

1 187 delivered and entered.

Peter

Peter Devifim and fons, Auguft 28, 1766.

3 Packs } qt. 65 and 10 ells narrow Germany
1 Cafe } linen.
2093 Yards Silefia napkining.

		8	£. 86 18 4
2	200		
$\frac{3}{4}$	200		
$\frac{5}{6}$	200		
			Napkining.
			Pieces
		18	299 measured 7 yards
			7
	600	measured 13 ells	
	13		2093 delivered
			2093 entered
	7800		
	65	10 delivered	
	65	10 entered	

John Everett, July 10, 1766.

3 Trunks }
3 Boxes } qt. old wearing apparel.
1 Bag }
2 Bundles }

July 10, 1766. examined 3 trunks, 3 boxes,
1 bag, 2 bundles, old wearing apparel.

Delivered per commissioners order.

These

These examples may in all probability be said to be of little use, as there is a treatise already extant, that amply explains the delivery of goods at the water-side, beyond any attempt of mine; this at first indeed appeared to me a material objection, but when I considered this piece is intended as an introduction to the *young merchant and officers knowledge of the customs*, and very likely may have never met with, or heard of the above volume, I therefore thought it expedient to insert such parts of the water-side practice as appeared to me proper to be intermixed with the other business of the customs, though after all I have wrote, or can write on the subject, relative to the revenue, *I am certain, that a stranger cannot be entirely qualified to transact business at the Custom-house, neither can any one be a complete officer, but by close study and application, much practice, and long experience.*



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The ell at	{ Amsterdam	-	makes	-	,5900
	Antwerp	-	ditto	-	,6000
	Arras	-	ditto	-	,6060
	Bruges	-	ditto	-	,6097
	Colen	-	ditto	-	,4807
	Dantzick	-	ditto	-	,7228
	Emden	-	ditto	-	,4850
	Frankfort	-	ditto	-	,4792
	Hamburgh	-	ditto	-	,4850
	Lisle	-	ditto	-	,6024
The auln at	Lubec	-	ditto	-	,5000
	Maestricht	-	ditto	-	,6369
	Noremberg	-	ditto	-	,5747
	Vienna	-	ditto	-	,6869
	{ Calais	-	makes	-	,6369
	Lyons	-	ditto	-	,9836
	Paris	-	ditto	-	1,0526
	Roan	-	ditto	-	,9708
	Rochel	-	ditto	-	,9778
	Thoulouse	-	ditto	-	,9334
The brace at	{ Florence	-	makes	-	,4901
	Leghorne	-	ditto	-	,5000
	Lucca	-	ditto	-	,5000
	Madeira	-	ditto	-	,9681
	Milan silk	{	ditto	-	,4347
	linen			-	,5000
	Venice silk	{	ditto	-	,5102
linen	-			1,5555	
Andaluzia					

The vare	{ Andalusia	-	makes	-	,7339
	{ Castile	-	ditto	-	,7437
	{ Granada	-	ditto	-	,7339
	{ Lisbon	-	ditto	-	1,0000
	{ Sevil	-	ditto	-	,7407

The palm at Genoa	ditto	-	,2079
The ashin at Mosco'	ditto	-	,6200

The cane at	{ Barcelona	-	makes	-	1,4035
	{ Marfeilles	-	ditto	-	1,7000
	{ Rome	-	ditto	-	1,7875
The	{ Saragosa	-	ditto	-	1,8181
	{ Valencia	-	ditto	-	,8247

Flanders } The auln or ell Flemish 6 British
and } ells, with allowance of 2 per
Holland } cent. for short measure.

Germany } The auln or ell, 5 British ells,
and } with allowance of 2 per cent.
East-country } for short measure.

Moscovy or Russia, the ashin { ,57 Brit. ells.
{ ,7125 yards.

Turkey, - - - the pyke ,4333 Brit. ells,

EXAMPLES.

The tares being described, the next thing to be considered, is the difference between the foreign and British weights and measures, and other particulars relative to the delivery or landing of goods. I shall therefore give a few examples of the practical method as used in the port of London, viz.

A TABLE of the difference of weights in foreign parts, from that of Great-Britain, viz.

	Pounds Avoirdupoize.		Pounds Avoirdupoize.
Abeville -	1,0989	Genoa futtle -	0,7125
Ancona -	0,7800	gross -	0,7000
Amsterdam -	1,1111	Hamburgh -	1,0865
Antwerp -	1,0460	Holland -	1,0526
Aquila -	0,7125	Leghorne -	0,7500
Avignon -	0,8928	Leipsick -	1,1061
Bologna -	0,8000	Lisbon -	1,1350
Bourdeaux -	1,0989	Lubeck -	1,1516
Bruges -	1,0204	Lucca -	0,7088
Burgoyne -	1,0989	Lyons com- }	0,9345
Calabria -	0,7300	mon weight }	
Calais -	0,9345	filk wt. -	1,0204
Dantzick -	0,8620	custom wt. -	1,1111
Dieppe -	1,0989	Marseilles -	0,8928
Ferrara -	0,7500	Milan -	0,7000
Flanders in }	0,9433	Mirandola -	0,7500
general }		Naples -	0,7100
Florence -	0,7800	Noremburg -	1,1363
Frankfort -	1,1313	Paris -	1,1235
Geneva -	1,0700	Placentia -	0,7200
		Prague	

	Pounds Avoirdupoize.		Pounds Avoirdupoize.
Prague - - -	1,2048	Turin - - -	0,8200
Roan, by vi- count }	1,1428	Turkey bat- man }	16,0000
common wt.	1,1089	oak - - -	2,4375
Rochel - - -	0,8928	rotula - - -	0,6666
Rome - - -	0,7874	Venice futtle -	0,6400
Sevil - - -	0,9259	gross - - -	1,0600
Thoulouse -	0,8928	Vienna - - -	1,2300

N. B. The lifpound of Dantzick is 16 Dantzick pounds.
The fhip pound is 20 lifpounds.

The Turkey batman contains 2400 drams.
The - - - oak - - - 43 ounces.
The - - - rotula - - - 100 drams.

Mr. Crouch having collected the foregoing table from authors who have treated of the proportion between foreign and British weights, yet he fays, "the prefent practice of the cuftoms and trade vary; for in the weights of the following places, the proportion is generally held to be, viz."

	Avoirdupoize Pound.
Dantzick - Pound - - -	0,9600
Germany - 106 pounds -	112,0000
Pound - - -	1,0566
Holland - 104 pounds -	112,0000
Pound - - -	1,0769
Italy - Pound - - -	0,7500
With an addition of 3 per Cent.	

I have

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— to give bond and take
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— to enter out their ships
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N. B. Wool, woollen yarn,

&c. must be packed in no

other packages but packs

or trusses of leather, or

packcloth, and marked

on the outside with the

respective words WOOL

or YARN in large letters,

not less than three inches.

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F I N I S.

I have inferted this table of weights, and the following table of meafures, in order to render the work as useful as poffible for the pocket, and to prevent having frequent recourfe to other larger volumes on this fubject, and therefore proceed to give fome examples of reducing them to practice.

E X A M P L E.

Suppofe a quantity of Germany-linen yarn amounts to ———— 240

Then by the table multiply by 1,0566

1440
1440
1200
2400

Total pounds avoirdupoize 253,5840

N. B. The beforementioned table will alfo fhew how many avoirdupoize pounds and decimal parts are contained in 100 pounds of the refpective weights of each place, by only moving the comma two figures towards the right hand.

So that 100 German pounds will be 105,66 avoirdupoize pounds, viz.

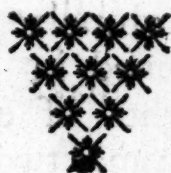
EXAMPLE.

EXAMPLE.

8456 German pounds.

100	-	---	-	8456
5	-	$\frac{1}{20}$	-	422,8
,5	-	$\frac{1}{10}$	-	42,28
,1	-	$\frac{1}{5}$	-	8,456
,05	-	$\frac{1}{2}$	-	4,228
,01	-	$\frac{1}{10}$	-	,8456
105,66	-	-	-	8934,6096

Note also, that any other foreign weight may be reduced to avoirdupoize pounds when the entry requires it, by dividing by 112, and the hundreds weight being divided by 20, will give the tons.



certificates and debentures, the

Certificate-office,

Collector outwards,

Searcher's-office,

Register of debentures, &c. &c. &c.

wool and leather,

Customer, &c. of wool and leather,

coast-goods, inwards and outwards,

Coast-office;

coals, culm, and cinders,

Collector of the coal duties;

sufferances for landing, and examining officers and gentlemens baggage, wood, &c.

Clerks to the deputy collector inwards:

which officers, and their dependants, may be said to comprehend those employed in the business above stairs. But as there are several requisites to be performed, relative to the landing and lading goods, inwards and outwards, both foreign and coastwise, whose office in general describe their duty, I need not further explain them, than by giving the names of the most principal, which are

Inspectors of the river,

Tide-surveyors,

Tides-men,

Land-surveyors,

Land-waiters,

Coast-surveyor,

Coast-waiters,

Weighers,

Searchers,

Land-carriage officers.

with other officers concerned in the examination, and delivery of goods in the King's warehouse; viz. the surveyor of the warehouse, and his assistants, and other persons under his inspection, and direction.

Mediterranean passes, or other business, relative to the act of navigation,

Surveyor of the act of navigation;
tobacco, certificates, and other requisites relative to tobacco.

Tobacco-office in the Long-room, and Register-general of tobacco.

Clerk of the warrants.

the officer who enters, reads, and delivers the warrants, when completed, to the land-waiters.

Receiver-general and cashier of the customs.

The deputy receiver-general, and tellers, &c. in the treasury, receive and pay all the King's money for duties, &c. and to whom the collectors in the Long-room, when they don't think proper to take the duties themselves, refer the merchants to pay the money, and by whom the board orders the drawback, bounty, and premium-money, officers salaries, and other incidental charges to be paid.

EXCISEABLE LIQUORS.

The collector, &c. of excise.

Trinity-house duties, light duties, Ramsgate-harbour, &c. from ships bound to and from foreign parts,

The collector of those duties and lights;

Trinity-house duties and light duties from coasting vessels inward and outward,

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 so all boats, horses, car-
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 ————— 4
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BOOKS Published by the same Author.

THE
OUT-PORT COLLECTOR

AND
COMPTROLLER'S GUIDE,

OR A
COMPLETE VIEW

Of the Method of collecting the Duties on
COALS, CULM and CINDERS,

And every Transaction from the Ship's Arrival in Port, to the Time of her Delivery. With the Manner of passing the several Accounts, and other Business at the Board, Receiver's, and Comptroller-general's Offices.

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										Short Measure.	Wrappers.
From Holland and Flanders.	NB	$\frac{1}{2}$ Pieces $\frac{1}{2}$ the Length	— — —	— —	— —	$\frac{1}{2}$ Pieces $\frac{1}{2}$ the Length	$\frac{1}{2}$ Pieces $\frac{1}{2}$ the Length	— —	— —	— —	— —
Ifinghams.	Cafes	60	Under $1 \frac{1}{8}$ Ell	are	— —	— —	38 to 40	— —	— —	— —	— —
Ghentish.	Cafes	35 to 40	Ditto	are	— —	— —	42 to 47	— —	— —	— —	— —
Bag Hollands.	Cafes	uncertain	Ditto	are	— —	50 to 53	30 to 33	— —	— —	2perCent.	— —
Gulix Hollands.	Cafes	Ditto	Ditto	are	— —	— —	28 to 30	— —	— —	— —	— —
Alcumore Hollands.	Cafes	Ditto	Ditto	are	— —	— —	34 to 38	— —	— —	— —	— —
Striped Hollands.	Cafes	50	Ditto	— —	not	— —	$11 \frac{1}{2}$	— —	50	— —	— —
Cort op Cort.	Cafes	20	Ditto	are	— —	— —	38 to 40	— —	— —	— —	— —
Cambricks and Lawns.	Bales Boxes Cafes	— —	— — —	are	— —	— —	13	— —	are	— —	— —
Tabling.	Cafes	12	An Ell English or upwards	are	— —	— —	— —	11 to 12	are	— —	— —
Napkening.	Cafes	— —	Under $1 \frac{1}{8}$ Ell	are	— —	— —	— —	37 to 39	are	— —	— —
Borelaps.	Bales	80	Not to exceed 28 Inches and $\frac{1}{2}$	are	— —	40 to 65	— —	— —	— —	2perCent.	— —
Old Sheets	Chests	65	— — —	— —	— —	— —	— —	— —	— —	— —	— —
Drilling.	Bales	— —	— — —	— —	not	— —	— —	— —	are	— —	— —
Hollands Duck.	In Bales loose	25	Under $1 \frac{1}{8}$ Ell $1 \frac{1}{8}$	— —	not not	— —	28 — 28 —	— —	— —	— —	4perCent.
Broad Germany and East-Country.	— —	— —	1 Yard	— —	not	— —	In 19 to 20	— —	are	— —	3perCent.
Flaxen headen Hempen } rolls. Crocus } are under the name of spruce canvas.	In Packs and Bales	uncertain	Under $1 \frac{1}{8}$ Ell	— —	not	Both in 40 to 120	and 22	— —	— —	— —	4perCent.
Dutch Barras and Heffens and Hambro' and Bremen.	Packs and Bales	uncertain	Under $1 \frac{1}{8}$ Ell	— —	not	— —	In 27 to 28	— —	— —	— —	3perCent.
Silefia Lawns.	Chests	— —	— — —	— —	— —	— —	In 4 to 8	— —	are	— —	— —
Plain narrow Germany.	Bales	uncertain	Under 1 Yard	— —	not	— —	In 25 to 26	— —	— —	— —	3perCent.
Dowlas and Garlix.	Fats and Chests	Ditto	$\frac{7}{8}$	— —	not	— —	25 —	— —	are	— —	— —
Plain East-Country Hamels.	Packs	Ditto	$\frac{7}{8}$ or under	are	— —	In 60 to 70	— —	— —	— —	2perCent.	4perCent.
Narrow East-Country Lubeck.	Bales	Ditto	Ditto	— —	not	— —	27 to 28	— —	are	— —	4perCent.
Silefias.	Chests	— —	Ditto	— —	not	— —	In 6 to 7	— —	are	— —	— —

Out-ports.
A TABLE of the Duties on COALS, at 5s.
per Chalders.

Cha. Bufrh.	l.	s.	d.	Cha. Bufrh.	l.	s.	d.	Cha.	l.	s.	d.
3	0	0	4 $\frac{3}{4}$	3	0	0	14 7 $\frac{1}{2}$	50	12	3	9
6	0	0	9 $\frac{3}{4}$	6	0	0	15 5 $\frac{1}{4}$	55	13	8	1
9	0	1	2 $\frac{3}{4}$	9	0	0	15 10 $\frac{1}{4}$	60	14	12	6
15	0	2	0 $\frac{1}{2}$	15	0	0	16 8	65	15	16	10
18	0	2	5 $\frac{1}{4}$	18	0	0	17 0 $\frac{3}{4}$	70	17	1	3
21	0	2	10 $\frac{1}{4}$	21	0	0	17 5 $\frac{3}{4}$	75	18	5	7
24	0	3	3	24	0	0	17 10 $\frac{1}{2}$	80	19	10	0
27	0	3	7 $\frac{3}{4}$	27	0	0	18 3 $\frac{1}{2}$	85	20	14	4
33	0	4	5 $\frac{3}{4}$	33	0	0	19 1 $\frac{1}{4}$	90	21	8	9
								95	23	3	1
1	0	0	4 10 $\frac{1}{2}$	4	0	0	19 6				
6	0	5	8 $\frac{1}{4}$	6	1	0	3 $\frac{3}{4}$	100	24	7	6
9	0	6	1 $\frac{1}{4}$	9	1	0	8 $\frac{3}{4}$	5	25	11	10
15	0	6	11	15	1	1	6 $\frac{1}{2}$	10	26	16	3
18	0	7	3 $\frac{3}{4}$	18	1	1	11 $\frac{1}{4}$	15	28	0	7
21	0	7	8 $\frac{1}{4}$	21	1	2	4 $\frac{1}{4}$	20	29	5	0
24	0	8	1 $\frac{1}{2}$	24	1	2	9	25	30	9	4
27	0	8	6 $\frac{1}{2}$	27	1	3	2	30	31	13	9
33	0	9	4 $\frac{1}{4}$	33	1	3	11 $\frac{3}{4}$	35	32	18	1
								40	34	2	6
				Cha.				45	35	6	10
2	0	0	9 9					50	36	11	3
6	0	10	6 $\frac{3}{4}$	5	1	4	4 $\frac{1}{2}$	55	37	15	7
9	0	10	11 $\frac{3}{4}$	10	2	8	9	60	39	0	0
15	0	11	9 $\frac{1}{2}$	15	3	13	1 $\frac{1}{2}$	65	40	4	4
18	0	12	2 $\frac{1}{4}$	20	4	17	6	70	41	8	9
21	0	12	7 $\frac{1}{4}$	25	6	1	10 $\frac{1}{2}$	75	42	13	1
24	0	13	0	30	7	6	3	80	43	17	6
27	0	13	5	35	8	10	7 $\frac{1}{2}$	85	45	1	10
33	0	14	2 $\frac{3}{4}$	40	9	15	0	90	46	6	3
				45	10	19	4 $\frac{1}{2}$	95	47	10	7
Cha.								Cha.			
110	26	16	3	160	39	0	0	1000	243	15	0
120	29	5	0	170	41	8	9	500	121	17	6
130	31	13	9	180	43	17	6	400	97	10	0
140	34	2	6	190	46	6	3	300	73	2	6
150	36	11	3	200	48	15	0				